

'attacking' the earth's crust (e.g., for cutting and breaking down rock, earth, coal, etc.; earth excavation, digging, drilling, etc.), or for preparing or compacting the terrain (e.g., scraping, levelling, grading, tamping or rolling)." The shield supports do not "attack" the earth's crust, nor do they prepare or compact the terrain. Accordingly, based on the common meaning of the terms "excavating" and "extracting," and the guidance of EN 84.30, the shield supports cannot be classified under heading 8430, HTSUS.

#### Proposed Change of Practice

Customs believes that the shield supports are classifiable under heading 8479, HTSUS, which provides for machines and mechanical appliances having individual functions, not specified or included elsewhere in the chapter. The function performed by the shield supports is not described by any heading in the tariff schedule.

The shield supports prevent the mine roof from collapsing onto the system's shearer and face conveyor. This function is distinct and separable from that which is performed by the other components of the long wall mining system, which is designed to cut and then transport coal. While the supports also move the entire system forward, they do not perform a cutting or (coal) transportation function. See EN 84.79 (for examples of devices having "individual functions"). Accordingly, the shield supports are classifiable under heading 8479, HTSUS, specifically under subheading 8479.89.95, HTSUS.

#### Authority

This notice is published in accordance with section 177.10, Customs Regulations (19 CFR 177.10).

#### Comments

Before adopting this proposed change in practice, consideration will be given to any written comments timely submitted to Customs. Comments submitted will be available for public inspection in accordance with the Freedom of Information Act (5 U.S.C. 552), section 1.4, Treasury Department Regulations (31 CFR 1.4) and section 103.11(b), Customs Regulations (19 CFR 103.11(b)), on regular business days between the hours of 9:00 a.m. and 4:30 p.m. at the Office of Regulations and Rulings, Franklin Court, 1099 14th Street, N.W., Suite 4000, Washington, D.C.

Approved: November 7, 1996.  
John P. Simpson,  
*Deputy Assistant Secretary of the Treasury.*  
George J. Weise,  
*Commissioner of Customs.*  
[FR Doc. 96-31010 Filed 12-5-96; 8:45 am]  
BILLING CODE 4820-02-P

#### Internal Revenue Service

[CO-24-96]

#### Proposed Collection; Comment Request for Regulation Project

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing regulation, CO-24-96 (TD 8677), Consolidated Returns—Limitations on the Use of Certain Losses and Deductions (§ 1.1502-21T(b)).

**DATES:** Written comments should be received on or before February 4, 1997 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the information collection should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

**Title:** Consolidated Returns—Limitations on the Use of Certain Losses and Deductions.

**OMB Number:** 1545-1237.

**Regulation Project Number:** CO-24-96.

**Abstract:** Section 1.1502-21T(b)(3) of the regulation contains a collection of information which permits a consolidated group of corporations to elect to relinquish a carryback period with respect to a consolidated net operating loss. The common parent of the group must file a statement evidencing the election with the income tax return of the group. The statement is required to assure that an election to

relinquish a carryback period is properly documented.

**Current Actions:** There is no change to this existing regulation.

**Type of Review:** Extension of OMB approval.

**Affected Public:** Business or other for-profit organizations.

**Estimated Number of Respondents:** 6,000.

**Estimated Time Per Respondent:** 10 minutes.

**Estimated Total Annual Burden Hours:** 1,000.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**Request for Comments:** Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: December 2, 1996.

Garrick R. Shear,

*IRS Reports Clearance Officer.*

[FR Doc. 96-31131 Filed 12-5-96; 8:45 am]

BILLING CODE 4830-01-U

#### Joint Board for the Enrollment of Actuaries; Advisory Committee on Actuarial Examinations; Meeting

Notice is hereby given that the Advisory Committee on Actuarial Examinations will meet in Conference Room 5718 of the Main Internal Revenue Service Building, 1111

Constitution Avenue, NW, Washington, DC, on Thursday and Friday, January 9 and 10, 1997, from 8:30 a.m. to 5:00 p.m. each day.

The purpose of this meeting is to discuss topics and questions which may be recommended for inclusion on future Joint Board examinations in actuarial mathematics and methodology referred to in Title 29 U.S. Code, section 1242(a)(1)(B) and to review the November 1996 Joint Board examination in order to make recommendations relative thereto, including the minimum acceptable pass score. In addition, the possibility of an open book examination for the AE2 (P365) examination, the effectiveness of administering the EA1-B (P360) examination, the use of upgraded calculators, and length of the questions in the examinations will be discussed.

A determination as required by section 10(d) of the Federal Advisory Committee Act (Pub. L. 92-463) that the portions of the meeting dealing with the discussion of questions which may appear on future Joint Board examinations and review of the November 1996 Joint Board examination fall within the exceptions to the open meeting requirement set forth in Title 5, U.S. Code, section 552(c)(9)(B), and that public interest requires that such portions be closed to public participation.

The portion of the meeting dealing with the discussion of EA2 (P365) open book, EA1-B (P360) effectiveness, calculators, and length of questions will commence at 1:30 p.m., on January 9 and will continue for as long as necessary to complete the discussion, but not beyond 3:00 p.m. This portion of the meeting will be open to the public as space is available. Time permitting, after the close of this discussion by Committee members, interested persons may make statements germane to this subject. Persons wishing to make oral statements are requested to notify the Committee Management Officer in writing prior to the meeting in order to aid in scheduling the time available, and should submit the written text, or, at a minimum, an outline of comments they propose to make orally. Such comments will be limited to ten minutes in length. Any interested person also may file a written statement for consideration by the Joint Board and Committee by sending it to the Committee Management Officer. Persons planning to attend the public session must also notify the Committee Management Officer in writing to obtain building entry. Notifications should be faxed to (202) 376-1420 no later than December 30, 1996, Attention: Robert I.

Brauer, Joint Board for the Enrollment of Actuaries, c/o Department of Treasury, Internal Revenue Service (c:AP:P), 1111 Constitution Avenue, NW, Washington, DC 20224.

Dated December 3, 1996.

Robert I. Brauer,

*Advisory Committee Management Officer,  
Joint Board for the Enrollment of Actuaries.*

[FR Doc. 96-31132 Filed 12-5-96; 8:45 am]

BILLING CODE 4830-01-M

### **Tax on Certain Imported Substances (Epoxy); Filing of Petition**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** This notice announces the acceptance, under Notice 89-61, of a petition requesting that diglycidyl ether of bisphenol-A be added to the list of taxable substances in section 4672(a)(3). Publication of this notice is in compliance with Notice 89-61. This is not a determination that the list of taxable substances should be modified. **DATES:** Submissions must be received by February 4, 1997. Any modification of the list of taxable substances based upon this petition would be effective April 1, 1992.

**ADDRESSES:** Send submissions to: CC:DOM:CORP:R (Petition), room 5228, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. In the alternative, submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:R (Petition), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC.

**FOR FURTHER INFORMATION CONTACT:** Ruth Hoffman, Office of Assistant Chief Counsel (Passthroughs and Special Industries), (202) 622-3130 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** The petition was received on July 1, 1991. The petitioner is Dow Chemical Company, a manufacturer and exporter of this substance. The following is a summary of the information contained in the petition. The complete petition is available in the Internal Revenue Service Freedom of Information Reading Room.

*HTS number:* 3907.3.

*CAS number:* 025085-99-8.

Diglycidyl ether of bisphenol-A (DGEBA) is derived from the taxable chemicals benzene, propylene, chlorine, and sodium hydroxide and produced predominantly from epichlorohydrin and bisphenol-A via a two-step reaction.

The stoichiometric material consumption formula for this substance is:

$2 \text{ C}_6\text{H}_6 \text{ (benzene)} + 4 \text{ C}_3\text{H}_6 \text{ (propylene)} + 4 \text{ Cl}_2 \text{ (chlorine)} + 6 \text{ NaOH (sodium hydroxide)} + 2 \text{ O}_2 \text{ (oxygen)} \text{ -----}$   
 $(\text{CH}_3)_2\text{C}(\text{C}_6\text{H}_4\text{OC}_3\text{H}_5\text{O})_2 \text{ (DGEBA)} + \text{CH}_3\text{COCH}_3 \text{ (acetone)} + 2 \text{ HCl (hydrogen chloride)} + 6 \text{ NaCl (sodium chloride)} + 5 \text{ H}_2\text{O (water)}$

According to the petition, taxable chemicals constitute 92.95 percent by weight of the materials used to produce this substance. The rate of tax for this substance would be \$7.08 per ton. This is based upon a conversion factor for benzene of 0.459, a conversion factor for propylene of 0.494, a conversion factor for chlorine of 0.833, and a conversion factor for sodium hydroxide of 0.705.

### **Comments and Requests for a Public Hearing**

Before a determination is made, consideration will be given to any written comments (a signed original and eight (8) copies) that are submitted timely to the IRS. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested in writing by a person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the hearing will be published in the Federal Register.

Dale D. Goode,

*Federal Register Liaison Officer, Assistant Chief Counsel (Corporate).*

[FR Doc. 96-31130 Filed 12-5-96; 8:45 am]

BILLING CODE 4830-01-U

### **Office of Thrift Supervision; Submission for OMB Review; Comment Request**

December 2, 1996.

The Office of Thrift Supervision (OTS) has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the OTS Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the OTS Clearance Officer, Office of Thrift Supervision, 1700 G Street, NW., Washington, D.C. 20552.

*OMB Number:* 1550-0011.

*Form Number:* Not Applicable.

*Type of Review:* Revision of an approved collection.

*Title:* General Reporting and Recordkeeping by Savings Associations.