information collection by May 1, 1996. To obtain a copy of this survey, please contact the IRS Clearance Officer at the address listed below.

Internal Revenue Service (IRS)

OMB Number: 1545-1432. Project Number: PC:V 96-016-G.

Type of Review: Revision.

Title: 1. Tax Forms and Publications 1996 1040 Forms and Condensed Instructions Focus Group Interviews; and 2. Tax Filing Behavior Focus Group Interviews.

Description: 1. The Internal Revenue Service's Tax Forms and Publications Division has developed a new experimental version of the line-by-line instructions for Form 1040, U.S. Individual Income Tax Return. The draft instructions are about 25% shorter than the current instructions, but contain all the information needed by most taxpayers whose tax situation remains fairly stable from year to year. IRS will use this series of focus groups to obtain reactions, comments and suggestions to these new instructions from Form 1040 filers who prepare their own returns.

2. The Internal Revenue Service (IRS) recently found that there is a significant increase in the usage of return preparation software within the professional accounting community. The IRS is interested in exploring if similar changes are occurring in individual taxpayer filing behavior and patterns. IRS will conduct this series of focus groups to obtain feedback from these taxpayers on (a) current filing practices, (b) changes to filing practices over the past few years, and (c) future filing practices. Information gathered in these focus groups will help IRS adapt their products and services to meet taxpayers changing needs.

Respondents: Individuals or households

Estimated Number of Respondents: 180

Estimated Burden Hours Per Respondent:

Screening participants—54 hours each. Interview sessions plus travel-270 hours each.

Frequency of Response: Other. Estimated Total Reporting Burden: 648 hours.

Clearance Officer: Garrick Shear. (202) 622-3869. Internal Revenue Service, Room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

OMB Reviewer: Milo Sunderhauf, (202) 395-7340, Office of Management and Budget, Room 10226, New

Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports, Management Officer. [FR Doc. 96-11566 Filed 5-8-96; 8:45 am] BILLING CODE 4830-01-P

Bureau of Alcohol, Tobacco and **Firearms**

[Notice No. 822]

Commerce in Explosives; List of **Explosive Materials**

Pursuant to the provisions of section 841(d) of Title 18, United States Code, and 27 CFR 55.23, the Director, Bureau of Alcohol, Tobacco, and Firearms, must publish and revise at least annually in the Federal Register a list of explosives determined to be within the coverage of 18 U.S.C. Chapter 40, Importation, Manufacture, Distribution and Storage of Explosive Materials. This chapter covers not only explosives, but also blasting agents and detonators, all of which are defined as explosive materials in section 841(c) of Title 18, United States Code. Accordingly, the following is the 1996 List of Explosive Materials subject to regulation under 18 U.S.C. Chapter 40, which includes both the list of explosives (including detonators) required to be published in the Federal Register and blasting agents. The list is intended to also include any and all mixtures containing any of the materials in the list. Materials constituting blasting agents are marked by an asterisk. While the list is comprehensive, it is *not* all inclusive. The fact that an explosive material may not be on the list does not mean that it is not within the coverage of the law if it otherwise meets the statutory definitions in section 841 of Title 18, United States Code. Explosive materials are listed alphabetically by their common names followed by chemical names and synonyms in brackets. This revised list supersedes the List of Explosive Materials dated April 15,) and will be effective 1995, (FR as of the date of publication in the Federal Register.

List of Explosive Materials

Acetylides of heavy metals. Aluminum containing polymeric propellant. Aluminum ophorite explosive.

Amatex.

Amatol.

Ammonal.

Ammonium nitrate explosive mixtures (cap sensitive).

*Ammonium nitrate explosive mixtures (non cap sensitive).

Aromatic nitro-compound explosive mixtures.

Ammonium perchlorate explosive mixtures.

Ammonium perchlorate composite propellant.

Ammonium picrate [picrate of ammonia, Explosive D].

Ammonium salt lattice with isomorphously substituted inorganic

*ANFO [ammonium nitrate-fuel oil].

Baratol.

Baronol.

BEAF [1, 2-bis (2, 2-difluoro-2nitroacetoxyethane)].

Black powder.

Black powder based explosive mixtures. *Blasting agents, nitro-carbo-nitrates, including non cap sensitive slurry and water-gel explosives.

Blasting caps.

Blasting gelatin.

Blasting powder.

BTNEC [bis (trinitroethyl) carbonate].

Bulk salutes.

BTNEN [bis (trinitroethyl) nitramine]. BTTN [1,2,4 butanetriol trinitrate]. Butyl tetryl.

Calcium nitrate explosive mixture. Cellulose hexanitrate explosive mixture.

Chlorate explosive mixtures. Composition A and variations.

Composition B and variations.

Composition C and variations.

Copper acetylide.

Cyanuric triazide.

Cyclotrimethylenetrinitramine [RDX]. Cyclotetramethylenetetranitramine

[HMX].

Cyclonite [RDX].

Cyclotol.

DATB [diaminotrinitrobenzene].

DDNP [diazodinitrophenol].

DEGDN [diethyleneglycol dinitrate].

Detonating cord.

Detonators.

Dimethylol dimethyl methane dinitrate composition.

Dinitroethyleneurea.

Dinitroglycerine [glycerol dinitrate].

Dinitrophenol.

Dinitrophenolates.

Dinitrophenyl hydrazine.

Dinitroresorcinol.

Dinitrotoluene-sodium nitrate explosive mixtures.

DIPAM.

Dipicryl sulfone.

Dipicrylamine.

Display fireworks.

DNDP [dinitropentano nitrile]. DNPA [2,2-dinitropropyl acrylate]. Dynamite.

EDDN [ethylene diamine dinitrate]. EDNA.

Ednatol.

EDNP [ethyl 4,4-dinitropentanoate]. Erythritol tetranitrate explosives. Esters of nitro-substituted alcohols. EGDN [ethylene glycol dinitrate]. Ethyl-tetryl.

Explosive conitrates.

Explosive gelatins.

Explosive mixtures containing oxygen releasing inorganic salts and hydrocarbons.

Explosive mixtures containing oxygen releasing inorganic salts and nitro bodies.

Explosive mixtures containing oxygen releasing inorganic salts and water insoluble fuels.

Explosive mixtures containing oxygen releasing inorganic salts and water soluble fuels.

Explosive mixtures containing sensitized nitromethane.

Explosive mixtures containing tetranitromethane (nitroform).

Explosive nitro compounds of aromatic hydrocarbons.

Explosive organic nitrate mixtures. Explosive liquids.

Explosive powders.

Flash powder. Fulminate of mercury. Fulminate of silver. Fulminating gold. Fulminating mercury. Fulminating platinum.

Fulminating silver.

G

Gelatinized nitrocellulose. Gem-dinitro aliphatic explosive mixtures.

Guanyl nitrosamino guanyl tetrazene. Guanyl nitrosamino guanylidene hydrazine.

Guncotton

Heavy metal azides.

Hexanite.

Hexanitrodiphenylamine.

Hexanitrostilbene.

Hexogen (RDX).

Hexogene or octogene and a nitrated N-methylaniline.

Hexolites.

HMX [cyclo-1,3,5,7-tetramethylene 2,4,6,8-tetranitramine; Octogen]. Hydrazinium nitrate/hydrazine/ aluminum explosive system. Hydrazoic acid.

Igniter cord. Igniters. Initiating tube systems.

KDNBF [potassium dinitrobenzofuroxane].

Lead azide. Lead mannite.

Lead mononitroresorcinate.

Lead picrate.

Lead salts, explosive.

Lead styphnate [styphnate of lead, lead trinitroresorcinatel.

Liquid nitrated polyol and trimethylolethane.

Liquid oxygen explosives.

Magnesium ophorite explosives. Mannitol hexanitrate.

MDNP [methyl 4,4-dinitropentanoate]. MEAN [monoethanolamine nitrate].

Mercuric fulminate.

Mercury oxalate. Mercury tartrate.

Metriol trinitrate.

Minol-2 [40% TNT, 40% ammonium nitrate, 20% aluminum].

MMAN [monomethylamine nitrate]; methylamine nitrate.

Mononitrotoluene-nitroglycerin mixture.

Monopropellants.

NIBTN [nitroisobutametriol trinitrate]. Nitrate sensitized with gelled nitroparaffin.

Nitrated carbohydrate explosive. Nitrated glucoside explosive.

Nitrated polyhydric alcohol explosives. Nitrates of soda explosive mixtures.

Nitric acid and a nitro aromatic compound explosive.

Nitric acid and carboxylic fuel

Nitric acid explosive mixtures. Nitro aromatic explosive mixtures. Nitro compounds of furane explosive mixtures.

Nitrocellulose explosive.

Nitroderivative of urea explosive mixture.

Nitrogelatin explosive.

Nitrogen trichloride. Nitrogen tri-iodide.

Nitroglycerine [NG, RNG, nitro, glyceryl trinitrate, trinitroglycerine].

Nitroglycide. Nitroglycol (ethylene glycol dinitrate,

EGDN). Nitroguanidine explosives.

Nitroparaffins Explosive Grade and ammonium nitrate mixtures. Nitronium perchlorate propellant

mixtures.

Nitrostarch

Nitro-substituted carboxylic acids. Nitrourea.

Octogen [HMX].

Octol [75 percent HMX, 25 percent

Organic amine nitrates. Organic nitramines.

PBX [RDX and plasticizer].

Pellet powder.

Penthrinite composition.

Pentolite.

Perchlorate explosive mixtures. Peroxide based explosive mixtures.

PETN [nitropentaerythrite, pentaerythrite tetranitrate, pentaerythritol tetranitrate].

Picramic acid and its salts.

Picramide.

Picrate of potassium explosive mixtures.

Picratol.

Picric acid (manufactured as an explosive).

Picryl chloride. Picryl fluoride.

PLX [95% nitromethane, 5%

ethylenediamine].

Polynitro aliphatic compounds. Polyolpolynitrate-nitrocellulose

explosive gels. Potassium chlorate and lead

sulfocyanate explosive. Potassium nitrate explosive mixtures.

Potassium nitroaminotetrazole. Pyrotechnic compositions.

PYX (2,6-bis(picrylamino))-3,5dinitropyridine.

RDX [cyclonite, hexogen, T4, cyclo-1,3,5,-timethylene-2,4,6,-trinitramine; hexahydro-1,3,5-trinitro-S-triazine].

Safety fuse. Salutes. (bulk).

Salts of organic amino sulfonic acid explosive mixture.

Silver acetylide. Silver azide.

Silver fulminate.

Silver oxalate explosive mixtures.

Silver styphnate.

Silver tartrate explosive mixtures.

Silver tetrazene.

Slurried explosive mixtures of water, inorganic oxidizing salt, gelling agent, fuel and sensitizer (cap sensitive).

Smokeless powder.

Sodatol.

Sodium amatol.

Sodium azide explosive mixture. Sodium dinitro-ortho-cresolate.

Sodium nitrate-potassium nitrate explosive mixture.

Sodium picramate. Special fireworks. Squibs. Styphnic acid explosives.

Tacot [tetranitro-2,3,5,6-dibenzo-1.3a.4.6a tetrazapentalenel. TATB [triaminotrinitrobenzene]. TEGDN [triethylene glycol dinitrate]. Tetrazene [tetracene, tetrazine, 1(5tetrazolyl)-4-guanyl tetrazene hydrate]. Tetranitrocarbazole.

Tetryl [2,4,6 tetranitro-N-methylaniline]. Tetrytol.

Thickened inorganic oxidizer salt slurried explosive mixture.

TMETN (trimethylolethane trinitrate). TNEF [trinitroethyl formal].

TNEOC [trinitroethylorthocarbonate]. TNEOF [trinitroethylorthoformate].

TNT [trinitrotoluene, trotyl, trilite, triton].

Torpex.

Tridite.

Trimethylol ethyl methane trinitrate composition.

Trimethylolthane trinitrate-

nitrocellulose.

Trimonite.

Trinitroanisole.

Trinitrobenzene. Trinitrobenzoic acid.

Trinitrocresol.

Trinitro-meta-cresol.

Trinitronaphthalene.

Trinitrophenetol.

Trinitrophloroglucinol.

Trinitroresorcinol.

Tritonal.

U

Urea nitrate.

Water bearing explosives having salts of oxidizing acids and nitrogen bases, sulfates, or sulfamates (cap sensitive). Water-in-oil emulsion explosive compositions.

X

Xanthamonas hydrophilic colloid explosive mixture.

FOR FURTHER INFORMATION CONTACT:

Linda Deel, Specialist, Firearms and Explosives Operations Branch, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue, NW., Washington, DC 20226 (202-927-8310).

Approved: April 30, 1996.

John W. Magaw,

Director.

[FR Doc. 96-11613 Filed 5-8-96; 8:45 am]

BILLING CODE 4810-31-P]

Internal Revenue Service

Proposed Collection: Comment Request for Form 3975

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 Form 3975, Tax Practitioner Annual Mailing List Application and Order Blank.

DATES: Written comments should be received on or before July 8, 1996 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: Form 3975. Tax Practitioner Annual Mailing Application and Order Blank.

OMB Number: 1545-0351. Form Number: Form 3975.

Abstract: Form 3975 allows a tax practitioner a systematic way to remain on the Tax Practitioner Mailing File and to order copies of tax materials.

Current Actions: Form 3975A was obsoleted because it was a duplication of items that could be ordered using Form 3975.

Type of Review: Revision.

Affected Public: Business or other forprofit organizations.

Estimated Number of Respondents: 320,000.

Estimated Time Per Respondent: 3 minutes.

Estimated Total Annual Burden Hours: 16,000 hours.

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; and (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.

Approved: May 3, 1996. Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 96-11638 Filed 5-8-96; 8:45 am]

BILLING CODE 4830-01-U