

volume submitter plans. Revenue Procedures implementing law changes or other changes may be issued at any time requiring changes in plan documents. These changes or amendments can be submitted to the Service using this form.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 3,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—2 hr., 11 min.;
Preparing and sending the form to the IRS—2 min.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 7,950 hours.
Clearance Officer: Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.
[FR Doc. 96-31021 Filed 12-5-96; 8:45 am]

BILLING CODE 4830-01-P

Submission for OMB Review; Comment Request

December 2, 1996.

The Department of Treasury 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 Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

Bureau of Alcohol, Tobacco and Firearms (BATF)

OMB Number: 1512-0002.

Form Number: ATF Form 1600.7.

Type of Review: Extension.

Title: ATF Distribution Center

Contractor Survey.

Description: Information provided on ATF F 1600.7 is used to evaluate the Bureau's Distribution Center contractor and the services it provides the users of ATF forms and publications.

Respondents: Business or other for-profit, individuals or households.

Estimated Number of Respondents: 21,000.

Estimated Burden Hours Per

Respondent: 5 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 168 hours.

OMB Number: 1512-0020.

Form Number: ATF Form 9 (5320.9).

Type of Review: Extension.

Title: Application and Permit for Permanent Exportation of Firearms.

Description: This form is used to obtain permission to export firearms and serves as a vehicle to allow either the removal of the firearm from registration in the National Firearms Registration and Transfer Record of collection of an excise tax. It is used by Federal firearms licensees and others to obtain a benefit and by ATF to determine and collect taxes.

Respondents: Business or other for-profit, individuals or households.

Estimated Number of Respondents: 70.

Estimated Burden Hours Per

Respondent: 18 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 1,050 hours.

OMB Number: 1512-0058.

Form Number: ATF Form 5120.25 and ATF Form 5120.36.

Type of Review: Extension.

Title: Application to Establish and Operate Wine Premises (5120.25); and Wine Bond (5120.36).

Description: ATF F 5120.25 is the form used to establish the qualifications of an applicant for a wine premises. The applicant certifies the intention to produce and/or store a specified amount of wine and take certain precautions to protect it from unauthorized use. The bond form (ATF F 5120.36) is used by the proprietor and a surety company as a contract to ensure the payment of the wine excise tax.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 1,720.

Estimated Burden Hours Per

Respondent:

Form ATF F 5120.25—1 hour.

Form ATF F 5120.36—30 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 810 hours.

OMB Number: 1512-0079.

Form Number: ATF Form 5000.8.

Type of Review: Extension.

Title: Power of Attorney.

Description: ATF F 1534 (5000.8) delegates the authority to a specific individual to sign documents on behalf of an applicant or principal. 26 U.S.C. 6061 authorizes that individuals signing returns, statements, or other documents

required to be filed by industry members, under the provisions of the Internal Revenue Code (IRC) or the Federal Alcohol Administration (FAA) Act are to have that authority on file with ATF.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 5,000.

Estimated Burden Hours Per

Respondent: 15 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 3,000 hours.

OMB Number: 1512-0137.

Form Number: ATF Form 5150.22 and ATF Form 5150.25.

Type of Review: Extension.

Title: Application for and Industrial Alcohol Users Permit and Industrial Alcohol Bond.

Description: ATF F 5150.22 is used to determine the eligibility of the applicant to engage in certain operations and the extent of the operations for the production and distribution of specially denatured spirits (alcohol/rum). This form identifies the location of the premises and establishes whether the premises will be in conformity with the Federal laws and regulations. ATF F 5150.25 provides notification that sufficient bond coverage has been obtained prior to the issuance of a permit.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 738.

Estimated Burden Hours Per

Respondent:

Form ATF F 5150.22—2 hours.

Form ATF F 5150.25—1 hour.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 1,476 hours.

OMB Number: 1512-0142.

Form Number: ATF Form 2734 (5100.25).

Type of Review: Extension.

Title: Specific Export Bond—Distilled Spirits or Wine.

Description: ATF F 2734 (5100.25) is used to ensure the payment of taxes on shipments of wine and distilled spirits. The form describes the taxable articles, the surety company, the specific conditions of the bond coverage and the persons that are accountable for tax payment.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 1.

Estimated Burden Hours Per

Respondent: 1 hour.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 1 hour.

OMB Number: 1512-0144.
Form Number: ATF Form 2736
(5100.12) and ATF Form 2737 (5110.67).
Type of Review: Extension.

Title: Specific and Continuing
Transportation Bond—Distilled Spirits
and/or Wines Withdrawn for
Transportation to Manufacturing
Bonded Warehouse—Class Six.

Description: ATF F 2736 (5100.12)
and ATF F 2737 (5110.67) are specific
bonds which protect the tax liability on
distilled spirits and wine while in
transit from one type of bonded facility
to another. The bonds identify the
shipment, the parties, the date, and the
amount of the bond coverage.

Respondents: Business or other for-
profit.

Estimated Number of Respondents: 1.
Estimated Burden Hours Per
Respondent: 1 hour.

Frequency of Response: On occasion.
Estimated Total Reporting Burden: 1
hour.

OMB Number: 1512-0354.
Recordkeeping Requirement ID
Number: ATF REC 5170/3.

Type of Review: Extension.
Title: Retail Liquor Dealers Records of
Receipts of Alcoholic Beverages and
Commercial Invoices.

Description: Audit trail records show
amounts of purchases and from whom;
complete final audit trail established at
distilled spirits plant. Protection of the
revenue. The collection of information
contained in 27 CFR 194.234.

Respondents: Business or other for-
profit, State, Local or Tribal
Government.

Estimated Number of Recordkeepers:
455,000.

Estimated Burden Hours Per
Recordkeeper: 1 hour.

Frequency of Response: Weekly.
Estimated Total Recordkeeping
Burden: 455,000 hours.

OMB Number: 1512-0357.
Recordkeeping Requirement ID
Number: ATF REC 5170/6.

Type of Review: Extension.
Title: Wholesale Dealers Applications,
Letterheads, and Notices Relating to
Operations (Variations in Format or
Preparation of Records).

Description: To ascertain that revenue
is not placed in jeopardy. To protect the
revenue. (Affects wholesale liquor
dealers.).

Respondents: Business or other for-
profit.

Estimated Number of Recordkeepers:
1,029.

Estimated Burden Hours Per
Recordkeeper: 30 minutes.

Frequency of Response: On occasion.
Estimated Total Recordkeeping
Burden: 515 hours.

OMB Number: 1512-0384.
Recordkeeping Requirement ID
Number: ATF REC 5620/2.

Type of Review: Extension.
Title: Airlines Withdrawing Stock
from Customs Custody.

Description: Airlines may withdraw
tax-exempt distilled spirits, wine, and
beer from Customs custody for foreign
flights. Required record shows amount
of spirits and wine withdrawn and flight
identification; also has Customs
certification; enables ATF to verify that
tax is not due; allows spirits and wines
to be traced and maintains
accountability. Protects tax revenues.
The collection of information is
contained in 27 CFR 252.280 and
252.281.

Respondents: Business or other for-
profit.

Estimated Number of Recordkeepers:
25.

Estimated Burden Hours Per
Recordkeeper: 100 hours.

Frequency of Response: Annually.
Estimated Total Recordkeeping
Burden: 2,500 hours.

OMB Number: 1512-0492.
Recordkeeping Requirement ID
Number: ATF REC 5000/24.

Type of Review: Extension.
Title: Alcohol, Tobacco and Firearms
Tax Returns, Claims and Related
Documents.

Description: ATF Forms 5000.24,
5000.25—(Alcohol & Tobacco); and
5300.26 (Firearms & Ammo) are
completed by persons who owe tax on
distilled spirits, beer, wine, cigars,
cigarettes, cigarettes papers and tubes,
snuff, smoking tobacco (pipe), firearms
and ammunition. The return is
prescribed by law for the collection of
these taxes. ATF uses the forms to
identify the taxpayer, premises and
period covered by the tax return,
taxpayer's ability and adjustments.

Respondents: Business or other for-
profit.

Estimated Number of Recordkeepers:
503,921.

Estimated Burden Hours Per
Recordkeeper: 1 hour.

Frequency of Response: Annually.
Estimated Total Recordkeeping
Burden: 503,921 hours.

OMB Number: 1512-0494.
Recordkeeping Requirement ID
Number: ATF REC 5530/3.

Type of Review: Extension.
Title: Liquors and Articles from
Puerto Rico and the Virgin Islands.

Description: Information collection
requirements for persons bringing
nonbeverage products into the United
States from Puerto Rico and the Virgin
Islands is necessary for the verification

of claims for drawback of distilled
spirits excise taxes paid on such
products.

Respondents: Business or other for-
profit.

Estimated Number of Respondents:
20.

Estimated Burden Hours Per
Respondent: 1 hour.

Frequency of Response: Quarterly,
Monthly.

Estimated Total Reporting Burden:
120 hours.

OMB Number: 1512-0518.
Form Number: ATF F 7CR (5310.16).
Type of Review: Extension.

Title: Application for License
(Collector of Curios and Relics).

Description: This form is used by the
public when applying for a Federal
firearms license to collect curios and
relics in interstate and foreign
commerce. The information requested
on the form establishes eligibility for the
license.

Respondents: Business or other for-
profit.

Estimated Number of Respondents:
6,000.

Estimated Burden Hours Per
Respondent: 15 minutes.

Frequency of Response: On occasion.
Estimated Total Reporting Burden:
1,500 hours.

OMB Number: 1512-0530.
Form Number: None.

Type of Review: Extension.

Title: Applications, Notices, and
Permits Relative to Importation and
Exportation of Distilled Spirits, Wine,
and Beer, Including Puerto Rico and
Virgin Islands.

Description: Beverage alcohol,
industrial alcohol, beer and wine are
taxed when imported. The taxes on
these commodities coming from the
Virgin Islands and Puerto Rico are
largely returned to these insular
possessions. Exports are mainly tax free.
These sections ensure that proper taxes
are collected and returned according to
law.

Respondents: Business or other for-
profit.

Estimated Number of Recordkeepers:
20.

Estimated Burden Hours Per
Recordkeeper: 9 hours.

Frequency of Response: On occasion.
Estimated Total Recordkeeping
Burden: 120 hours.

Clearance Officer: Robert N. Hogarth,
(202) 927-8930, Bureau of Alcohol,
Tobacco and Firearms, Room 3200, 650
Massachusetts Avenue, N.W.,
Washington, DC 20226.

OMB Reviewer: Alexander T. Hunt,
(202) 395-7860, Office of Management

and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,
Departmental Reports, Management Officer
[FR Doc. 96-31022 Filed 12-5-96; 8:45 am]
BILLING CODE 4810-31-P

Customs Service

Tariff Classification of Hydraulic Mine Roof Shield Supports

AGENCY: U.S. Customs Service,
Department of the Treasury.

ACTION: Proposed change of practice;
solicitation of comments.

SUMMARY: This notice advises the public that Customs proposes a change of practice regarding the classification of hydraulic mine roof shield supports under the Harmonized Tariff Schedule of the United States (HTSUS). Customs has a uniform and established practice of classifying shield supports under subheading 8430.50.50, HTSUS, which provides for other self-propelled excavating machinery. Customs intends to change this practice to reflect the proper classification of the shield supports under subheading 8479.89.95, HTSUS, which provides for other machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter.

If this proposed change is adopted, those rulings which are inconsistent with our current practice would be revoked. We believe such action would affect only the classification of the hydraulic mine roof shield supports. Before adopting this proposed change, consideration will be given to any written comments timely submitted in response to publication of this document.

DATES: Comments must be received on or before February 4, 1997.

ADDRESSES: Written comments (preferably in triplicate) may be addressed to U.S. Customs Service, Office of Regulations and Rulings, 1301 Constitution Avenue, N.W., (Franklin Court), Washington, D.C. 20229. Comments submitted may be inspected at the Office of Regulations and Rulings, located at Franklin Court, 1099 14th Street, N.W., Suite 4000, Washington, D.C.

FOR FURTHER INFORMATION CONTACT:
Larry Ordet, Tariff Classification
Appeals Division, (202) 482-7030.

SUPPLEMENTARY INFORMATION:

Background

Self-propelled, hydraulic mine roof shield supports are used in underground coal mining. They are one of three machines of a long wall mining system. The system consists of: (1) A cutting device (shearer) which removes coal as it moves along the face of a coal deposit; (2) a face conveyor, located underneath the cutting tool, which transports the coal as it is removed; and (3) an advancing mechanism and shield support which serve as a platform for (1) and (2). The shield supports are installed side by side along the face of an underground coal seam to form a continuous overhead canopy which cantilevers over the shearer and face conveyor. The supports prevent the mine roof from collapsing onto these machines as the coal is removed. The supports also move the entire system forward. No single component can function as coal cutting machinery without the other two components.

Customs position with regard to the classification of self-advancing, hydraulic mine roof shield supports under the Tariff Schedules of the United States (TSUS), the precursor to the HTSUS, was expressed in C.I.E. 227-67, dated February 28, 1967. In C.I.E. 227-67, we stated that "[t]here is a uniform and established practice of classifying equipment similar to the mechanized roof supports and the hydraulic roof supports, Mk III, under the provision for extracting machinery, whether or not stationary or mobile, for minerals or ores, in item 664.05 * * *." Item 664.05, TSUS, provided for "mechanical shovels, coal-cutters, excavators, scrapers, bulldozers and other excavating, levelling, boring and extracting machinery * * * for earth, minerals or ores." This position was later followed in New York Ruling Letter (NY) 802700, dated April 19, 1982, and NY 803104, dated June 16, 1982 (then, under item 664.08, TSUS).

Customs position with regard to the classification of shield supports under the HTSUS was expressed in Headquarters Ruling Letter (HQ) 084855, dated September 13, 1989. In HQ 084855, we held that the shield supports were classifiable under subheading 8479.89.90 (now, 8479.89.95), HTSUS, which provides for other machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter. This decision was later affirmed, in HQ 950218 and HQ 950220, both dated April 17, 1992.

However, in *Hemscheidt Corporation v. United States*, 858 F.Supp. 223 (CIT

1994), the U.S. Court of International Trade determined that the uniform and established practice of classifying the shield supports as "extracting" machinery, established under the TSUS, survived implementation of the HTSUS. The Court pointed out that Customs did not publish notice in the Federal Register, in accordance with 19 U.S.C. 1315(d), of its intention to classify shield supports under heading 8479, HTSUS. Accordingly, the Court held that the shield supports were properly classifiable under subheading 8430.50.50, HTSUS, which provides for other self-propelled excavating or extracting machinery. This decision was affirmed in *Hemscheidt Corporation v. United States*, 72 F.3d 868 (Fed. Cir. 1995).

It is Customs position that the shield supports cannot be classified as excavating or extracting machinery under heading 8430, HTSUS. The terms "excavate" and "extract" are not defined in the HTSUS. When terms are not so defined, they are construed in accordance with their common and commercial meaning. *Nippon Kogasku (USA), Inc. v. United States*, 69 CCPA 89, 673 F.2d 380 (1982). Common and commercial meaning may be determined by consulting dictionaries, lexicons, scientific authorities and other reliable sources. *C.J. Tower & Sons v. United States*, 69 CCPA 128, 673 F.2d 1268 (1982).

"Excavate" is defined in Webster's Ninth New Collegiate Dictionary, pg. 431 (1990), as follows: "1: to form a cavity or hole in 2: to form by hollowing 3: to dig out and remove 4: to expose to view by or as if by digging away a covering." "Extract" is defined, pg. 440, as follows: "1 a: to draw forth * * * b: to pull or take out forcibly * * * c: to obtain by much effort from someone unwilling * * * 2: to withdraw (as a juice or fraction) by physical or chemical process. * * *."

As coal is removed, the self-propelled shield supports prevent the mine roof from collapsing onto the system's shearer and face conveyor. The supports also move the entire system forward. They do not, however, form a cavity or hole, dig out or remove, nor pull, take out, or withdraw, any material. While the supports form a portion of a system designed to excavate coal, the shield supports cannot, by themselves, be considered "excavating" or "extracting" machinery.

This determination is supported by Harmonized Commodity Description and Coding System Explanatory Note (EN) 84.30, pg. 1203, which states, in pertinent part, that heading 8430, HTSUS, covers machinery "for