

Estimated Burden Hours Per Response: 1 minute.

Frequency of Response: Other (one time only).

Estimated Total Reporting Burden: 156 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. 97-28521 Filed 10-27-97; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

October 21, 1997.

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.

Internal Revenue Service (IRS)

OMB Number: 1545-0794.

Regulation Project Number: LR-311-81 Final (TD 7925).

Type of Review: Extension.

Title: Penalties for Underpayment of Deposits and Overstated Deposit Claims, and Time for Filing Information Returns of Owners, Officers and Directors of Foreign Corporations.

Description: Section 6046 requires information returns with respect to certain foreign corporations and the regulations provide the date by which these returns must be filed. Section 6656 provides penalties with respect to failure to properly satisfy tax deposit obligations and the regulations provide the method for applying relief from these penalties.

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

Estimated Number of Respondents: 60,000.

Estimated Burden Hours Per Respondent: 30 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 30,000 hours.

OMB Number: 1545-1093.

Regulation Project Number: IA-56-87 and IA-53-87 Final.

Type of Review: Extension.

Title: Minimum Tax—Tax Benefit Rule.

Description: Section 58(h) of the 1954 Internal Revenue Code provides that the secretary shall provide for adjusting tax preference items where such items provided no tax benefit for any taxable year. This regulation provides guidance for situations where tax preference items provided no tax benefit because of available credits and describes how to claim a credit or refund of minimum tax paid on such preferences.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 200.

Estimated Burden Hours Per

Respondent: 12 minutes.

Frequency of Response: Other (one-time claim for credit or refund).

Estimated Total Reporting Burden: 40 hours.

Clearance Officer: Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW, 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. 97-28522 Filed 10-27-97; 8:45 am]

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DEPARTMENT OF THE TREASURY

[Treasury Order Number 111-02]

Temporary Arrangements for Functions Relating to Tax Policy, Authority Delegation

October 22, 1997.

Pursuant to the authority vested in the Secretary of the Treasury, including the authority vested by 31 U.S.C. 321(b), and notwithstanding Treasury Order (TO) 101-05, it is ordered that the following arrangements shall be temporarily in effect with respect to tax policy functions.

1. The Senior Advisor for Policy, in the Office of Tax Policy, shall report through the Deputy Secretary to the Secretary, and shall be authorized to use the title of, and sign all correspondence as, Acting Assistant Secretary (Tax Policy).

2. All duties and powers of the Assistant Secretary (Tax Policy), including all powers and duties described in TO 111-01, dated March 16, 1981, shall be carried out by the Acting Assistant Secretary (Tax Policy).

3. The Deputy Assistant Secretary (Tax Policy), the Deputy Assistant Secretary (Tax Analysis), and the Deputy Assistant Secretary (International Tax Affairs) shall report to the Acting Assistant Secretary (Tax Policy).

4. *Redelegation.* The duties and powers assigned by this Order may be redelegated. Any such redelegation shall be in writing.

5. *Effective Date.* The foregoing arrangements shall be effective immediately. To the extent that any action heretofore taken consistent with this Order may require ratification, it is hereby approved and ratified.

6. *Cancellation.* TO 111-02, "Temporary Arrangements for Functions Relating to Tax Policy," dated June 12, 1996, is superseded. This temporary Order shall terminate without any further action when a new Assistant Secretary (Tax Policy) executes the oath of office.

Robert E. Rubin,

Secretary of the Treasury.

[FR Doc. 97-28513 Filed 10-27-97; 8:45 am]

BILLING CODE 4810-25-P

DEPARTMENT OF THE TREASURY

Customs Service

Fee for Customs Services at User Fee Airports

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

ACTION: General notice.

SUMMARY: This document advises the public of an increase in the fee charged for Customs services that are made available at user fee airports pursuant to 19 U.S.C. 58b. The fee reflects the annual cost of providing one Customs inspector at a user fee airport on a full-time basis. The increase in the annual fee is necessary to cover all costs currently incurred by Customs in providing inspectional services at user fee airports, as mandated by the statute.

EFFECTIVE DATE: The new fee is effective October 1, 1997, and will be reflected in quarterly user fee airport billings issued on or after that date.

FOR FURTHER INFORMATION CONTACT: Gerald Ross, Office of Finance (202-927-0123).

SUPPLEMENTARY INFORMATION:**Background**

Section 236 of the Trade and Tariff Act of 1984 (Public Law 98-573, 98 Stat. 2992), as amended (codified at 19 U.S.C. 58b), authorizes the Secretary of the Treasury to make Customs services available and charge a fee for the use of such services at certain specified airports and at any other airport, seaport, or other facility designated by the Secretary pursuant to criteria set forth in the statute. The statute further provides that the fee charged thereunder shall be in an amount equal to the expenses incurred by the Secretary in providing the Customs services at the airport, seaport, or other facility, including the salary and expenses of individuals employed by the Secretary to provide the Customs services.

The Commissioner of Customs has designated a number of airports within the United States as "user fee airports" pursuant to the authority set forth in 19 U.S.C. 58b which has been delegated by the Secretary of the Treasury to the Commissioner. Section 122.15 of the Customs Regulations (19 CFR 122.15) concerns user fee airports and includes a list of designated user fee airports. Although there are no other provisions within the Customs Regulations that deal specifically with user fee airports, each Memorandum of Agreement between the concerned airport authority and Customs, under which each user fee airport is established, sets forth the responsibilities of both Customs and the airport which include an agreement by airport to pay a flat annual fee (established at \$74,905 for Fiscal Year 1997 which ended on September 30, 1997) to cover the salary and benefits costs of one full-time inspector, plus any related costs for travel, transportation, per diem and cost-of-living allowances, and an agreement by Customs to provide 8 hours of service per day, Monday through Friday, for a total of 40 hours. Each Memorandum of Agreement further provides for an increase in the annual fee as may be necessary to reflect any increase in the costs to Customs for providing the services, as required by the statute.

Adjustment of Annual User Fee Airport Fee

Based on a review of the annual fee charged in Fiscal Year 1997 with reference to the actual salaries and expenses for Customs personnel assigned to user fee airports as of April 30, 1997, Customs has determined that the annual fee should be increased to \$78,500 in order to reflect the true costs to Customs in providing Customs

services at user fee airports. The new annual fee is effective October 1, 1997, and will be reflected in quarterly user fee airport billings issued on or after that date.

Dated: October 22, 1997.

Vincette L. Goerl,

Assistant Commissioner, Office of Finance.

[FR Doc. 97-28489 Filed 10-27-97; 8:45 am]

BILLING CODE 4820-02-P

DEPARTMENT OF THE TREASURY**Customs Service****Live Entry Requirement for Non-Automated Entry; Comment Request**

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

ACTION: Notice of meeting and request for comment.

SUMMARY: In its efforts to redesign the trade compliance process, Customs would like to develop a more efficient way to process non-automated entry and entry summary documents. This notice announces that a public meeting will be in Hearing Room B of the Interstate Commerce Commission Building in Washington, D.C., commencing at 9:30 a.m. on Friday, November 14, 1997. The purpose of this meeting is to (1) discuss a possible change in regulations to require all non-automated entry documents to be filed as entry/entry summaries before the release of merchandise; (2) discuss differing public interpretations of this issue and (3) explore options for clarifying the differing interpretations. Due to limitations on available seating, those planning to attend are requested to notify Customs in advance. Written comments will also be accepted at the hearing and by mail.

DATES: Meeting will take place on November 14, 1997, from 9:30 a.m. to 11:30 p.m. Written comments should be received on or before November 30, 1997, to be assured of consideration in the development of any proposed amendment to the current regulations.

ADDRESSES: Meeting will be held in Hearing Room B of the Interstate Commerce Commission Building at 12th Street and Constitution Avenue, NW, Washington, D.C. Written comments regarding this notice should be addressed to Ms. Brenda Brockman, U.S. Customs Service, Room B-102, 1301 Constitution Avenue, Washington, DC 20229.

FOR FURTHER INFORMATION CONTACT:

To attend the hearing, please notify Ms. Tonda Moton at (202) 927-1676.

For operational or policy issues: Ms. Kathryn Dapkins at (202) 927-0333.

For regulatory issues: Ms. Gina Grier at (202) 927-2397.

SUPPLEMENTARY INFORMATION: In accordance with the Customs Modernization provisions (the Mod Act) of the North American Free Trade Agreement Implementation Act, which gives Customs the flexibility to tailor its commercial operations to meet its needs and capabilities, Customs has undertaken an effort to redesign the entry process. While the majority of all entry summaries are sent to Customs electronically via the Automated Broker Interface (ABI), the remaining summaries are still submitted as non-automated documents. Customs is currently reconsidering the processing of non-ABI, fully paper entry documents.

Importers currently have the option of filing formal, non-ABI entries by one of the following two methods: (1) The entry (CF 3461) is submitted to Customs to obtain release of the merchandise, and the entry summary (CF 7501) along with payment of duties, fees, and taxes, is submitted within ten business days of the date of the entry (date of release of the merchandise); or (2) the entry/entry summary (generally referred to as a "live" entry), along with payment of duties, fees, and taxes, is submitted to Customs to obtain the combined effect of processing the documents and paying the duties and then obtaining release of the merchandise.

When a non-ABI entry is filed, Customs manually enters data from the entry documents into its automated system. When the entry summary is submitted, Customs again enters data manually, this time from the summary, into its automated system. This process of handling the entry documents twice is inefficient and burdensome. It also hinders Customs ability to perform the enforcement activities which are a part of its mission.

Customs would like to streamline this process by requiring importers who file non-automated entry documents to file them as entry/entry summaries, along with all documentation and estimated duties, fees, and taxes, prior to the release of the merchandise. This type of "live entry" would require only one-time processing by Customs, thereby decreasing the amount of time spent on these non-automated documents and freeing up resources for other work. This one-time processing would allow Customs to more efficiently handle the increase in importations within current resource levels. For importers who file non-automated entry documents, the