

**B. Informal Entries**

Refunds with interest on informal entries filed via ABI on a Customs Form 7501 with the SPI "A" will be processed in accordance with the procedures discussed above.

**C. Mail Entries**

The addressees must request a refund of GSP duties and return it, along with a copy of the CF 3419A, to the appropriate International Mail Branch (address listed on bottom right hand corner of CF 3419A). It is essential that a copy of the CF 3419A be included as this will be the only means of identifying whether GSP products have been entered and estimated duties and fees have been paid.

**D. Baggage Declarations and Non-ABI Informal Refunds**

If travelers/importers wrote a statement directly on their Customs declarations (CF 6059B) or informal entries (CF 363 or CF 7501) requesting a refund, no further action by the traveler/importer will be required; the statement will be treated as a conforming request for refunds. Failing to request a refund in this manner will not preclude a traveler/importer from otherwise making a timely request in writing, as described above for non-ABI filers.

Dated: November 24, 1998.

**Peter J. Baish,**

*Acting Assistant Commissioner, Field Operations.*

[FR Doc. 98-32321 Filed 12-3-98; 8:45 am]

BILLING CODE 4820-02-P

**DEPARTMENT OF THE TREASURY****Customs Service**

**Denial of Domestic Interested Party Petition; Petitioner's Desire to Contest Decision Concerning Tariff Classification of Textile Costumes**

**AGENCY:** Customs Service, Department of the Treasury.

**ACTION:** Notice of petitioner's desire to contest decision on domestic interested party petition.

**SUMMARY:** In July 1997 a petition was filed by a domestic manufacturer of textile costumes regarding the tariff classification of imported textile costumes. The petition was filed pursuant to section 516, Tariff Act of 1930, as amended, seeking to have all textile costumes classified as wearing apparel in chapters 61 and 62 of the Harmonized Tariff Schedule of the United States (HTSUS).

On July 22, 1998, Customs denied the Domestic Interested Party Petition and affirmed that the four textile costumes in question were classified as festive articles in subheading 9505.90.6090 (now 9505.90.6000), HTSUS, because they were found to be flimsy, nondurable, and not normal articles of wearing apparel. Pursuant to 19 CFR 175.24, Customs is now providing notice of this decision and also providing notice of the receipt of petitioner's desire to contest this decision.

**DATES:** December 4, 1998.

**FOR FURTHER INFORMATION CONTACT:** Ann Segura Minardi, Textiles Branch (202-927-1009).

**SUPPLEMENTARY INFORMATION:****Background***Classification of Costumes*

Classification under the Harmonized Tariff Schedule of the United States (HTSUS) is made in accordance with the General Rules of Interpretation (GRIs). GRI 1 provides that classification shall be determined according to the terms of the headings and any relative section or chapter notes. Merchandise that cannot be classified in accordance with GRI 1 is to be classified in accordance with subsequent GRIs taken in order. The Explanatory Notes (ENs) to the Harmonized Commodity Description and Coding System, which represent the official interpretation of the tariff at the international level, facilitate classification under the HTSUS by offering guidance in understanding the scope of the headings and GRIs.

Heading 9505, HTSUS, includes articles which are for "Festive, carnival, or other entertainment." However, Note 1(e), chapter 95, HTSUS, excludes articles of "fancy dress, of textiles, of chapter 61 or 62" from chapter 95. The ENs to 9505, state, among other things, that the heading covers:

(A) Festive, carnival or other entertainment articles, which in view of their intended use are generally made of non-durable material. They include:

\* \* \* \*

(3) Articles of fancy dress, e.g., masks, false ears and noses, wigs, false beards and moustaches (not being articles of postiche-heading 67.04), and paper hats. However, the heading excludes fancy dress of textile materials, of chapter 61 or 62.

On November 15, 1994, Customs issued HQ 957318, stating that it had determined to classify as festive articles in subheading 9505.90.6090, HTSUS, costumes of a flimsy nature and construction, lacking in durability, and

generally recognized as not being normal articles of apparel.

*Filing of Domestic Interested Party Petition*

On June 2, 1997, in response to the domestic manufacturer's request, Customs issued a decision, Headquarters Ruling (HQ) 959545, determining that four costume sets and their accessories would be classified under subheading 9505.90.6090, HTSUS, which provides for "Festive, carnival or other entertainment articles, including magic tricks and practical joke articles; parts and accessories thereof: Other: Other: Other" (effective August 1, 1997, the provision was amended and now reads as follows: 9505.90.6000, HTSUS, "Festive, carnival or other entertainment articles, including magic tricks and practical joke articles; parts and accessories thereof: Other: Other," which provides for duty-free entry under the general column one rate of duty).

In July 1997, and in accordance with the procedures of 19 U.S.C. 1516, and 19 CFR Part 175, a domestic interested party petition was filed on behalf of an American manufacturer of textile costumes. The petitioner contends that virtually identical costumes to those manufactured by petitioner are being imported into the United States and some of these textile costumes are being erroneously classified by Customs under subheading 9505.90.6090, HTSUS, as "Festive, carnival or other entertainment articles, including magic tricks and practical joke articles; parts and accessories thereof: Other: Other: Other." The provision is duty free under the general column one rate. The petitioner claims that all imported textile costumes should be classified as wearing apparel in chapters 61 or 62, HTSUS, and are therefore dutiable and may be subject to quota and visa restraints. Petitioner asserts that all textile costumes are excluded from classification under subheading 9505.90.6090, HTSUS, pursuant to Note 1(e), Chapter 95.

Notice of the domestic interested party petition was published in the **Federal Register** on December 22, 1997 (62 FR 66891). The notice invited written comments on the petition from interested parties. The comment period closed on February 20, 1998, and Customs received 767 comments.

Of the comments received against Customs position, 128 followed a form letter where the individual identified herself or himself as a member of the domestic costume industry. There were 625 comments submitted by individuals on various form letters. The comments

received in support of Customs position were submitted on behalf of several trade associations and various U.S. importers of Halloween costumes, non-seasonal dress-up sets, toys, gifts, housewares, or novelties.

*Decision on Petition and Notice of Petitioner's Desire To Contest*

In HQ 961447, dated July 22, 1998, Customs denied the Domestic Interested Party Petition and affirmed the classification determinations set forth in HQ 959545, dated June 2, 1997, in which four textile costumes were classified as festive articles in subheading 9505.90.6090 (now 9505.90.6000), HTSUS, because they were found to be flimsy, nondurable, and not normal articles of wearing apparel. HQ 961447 rejected the arguments contained in the 516 Petition that all imported costumes made of textiles should be classified under Chapters 61 and 62, HTSUS, as items of apparel.

In correspondence dated July 23, 1998, the domestic manufacturer filed written notice of the desire to contest Customs decision in HQ 961447. The notice to contest Customs decision also designated ports at which the merchandise is being imported into the United States and at which the petitioner desires to protest.

*Authority*

This notice is published in accordance with section 175.24, Customs Regulations (19 CFR 175.24), and 19 U.S.C. 1516.

*Drafting Information*

The principal author of this document was Ann Segura Minardi, Textiles Branch, Office of Regulations and Rulings, U.S. Customs Service. However, personnel from other Customs offices participated in its development.

**Raymond W. Kelly,**  
*Commissioner of Customs.*

Approved: November 4, 1998.

**Dennis M. O'Connell,**  
*Acting Deputy Assistant Secretary of the Treasury.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request For Form 1065-B and Schedule K-1

**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 1065-B, U.S. Return of Income for Electing Large Partnerships, and Schedule K-1, Partner's Share of Income (Loss) From an Electing Large Partnership.

**DATES:** Written comments should be received on or before February 2, 1999 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 form and instructions 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 1065-B, U.S. Return of Income for Electing Large Partnerships, and Schedule K-1, Partner's Share of Income (Loss) From an Electing Large Partnership.

**OMB Number:** 1545-1626.

**Form Number:** Form 1065-B and Schedule K-1.

**Abstract:** Internal Revenue Code Section 6031 and Regulation section 1.6031-1 requires partnerships to file a return. Internal Revenue Code sections 771-777, enacted by the Taxpayer Relief Act of 1997, allow large partnerships to elect to file a simplified return which

requires fewer items to be reported to partners. Form 1065-B is used for this purpose.

**Current Actions:** There are no changes being made to the form at this time.

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

**Estimated Number of Respondents:** 100.

**Estimated Time Per Respondent:** Varies.

**Estimated Total Annual Burden Hours:** 432,563.

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: November 24, 1998.

**Garrick R. Shear,**  
*IRS Reports Clearance Officer.*

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