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Decided: August 1, 2002.

By the Board, David M. Konschnik,
Director, Office of Proceedings.

Vernon A. Williams,
Secretary.

[FR Doc. 02-19943 Filed 8-9-02; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

August 5, 2002.

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.

DATES: Written comments should be received on or before September 11, 2002 to be assured of consideration.

Internal Revenue Service

OMB Number: New.

Form Number: IRS Form 8718.

Type of Review: New collection.

Title: User Fee for Exempt Organization Determination Letter Request.

Description: The Omnibus Reconciliation Act of 1990 requires payment of a "user fee" with each application for a determination letter. Because of this requirement, the Form 8718 was created to provide filers the means to make payment and indicate the type of request.

Respondents: Business or other for-profit, not-for-profit institutions.

Estimated Number of Respondents: 200,000.

Estimated Burden Hours Per Respondent: 5 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 16,667 hours.

OMB Number: 1545-0091.

Form Number: IRS Form 1040X.

Type of Review: Revision.

Title: Amended U.S. Individual Income Tax Return.

Description: Form 1040X is used by individuals to amend an original tax return to claim a refund of income taxes, pay additional income taxes, or designate \$3 to the Presidential Election Campaign Fund. The information is needed to help verify that the individual has correctly figured his or her income tax.

Respondents: Individuals or households, business or other for-profit, farms.

Estimated Number of Respondents/Recordkeepers: 2,929,311.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—1 hr., 18 min.

Learning about the law or the form—28 min.

Preparing the form—1 hr., 11 min.

Copying, assembling, and sending the form to the IRS—34.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 10,399,055 hours.

OMB Number: 1545-0714.

Form Number: IRS Forms 8027 and 8027-T.

Type of Review: Extension.

Title: Employers Annual Information Return of Tip Income and Allocated Tips (Form 8027); and Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips (Form 8027-T).

Description: To help IRS in its examinations of returns filed by tipped employees, large food or beverage establishments are required to report annually information concerning food or beverage operations receipts, tips, reported by employees, and in certain cases, the employer must allocate tips to certain employees.

Respondents: Business or other for-profit, individuals or households, not-for-profit institutions, State, Local or Tribal Government.

Estimated Number of Respondents/Recordkeepers: 52,050.

ESTIMATED BURDEN HOURS PER RESPONDENT/RECORDKEEPER

	Form 8027	Form 8027-T
Recordkeeping	9 hr., 47 min.	43 min.
Learning about the law or the form	53 min.	0 min.
Preparing and sending the form to the IRS	1 hr., 4 min.	0 min.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 488,161 hours.

OMB Number: 1545-1788.

Form Number: IRS Form 13259.

Type of Review: Extension.

Title: Taxpayer Advocacy Panel (TAP) Membership Application.

Description: An application to volunteer to serve on the Taxpayer Advocacy Panel, an advisory panel to the IRS.

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

Estimated Number of Respondents: 750.

Estimated Burden Hours Per Respondent: 1 hour, 30 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 1,125 hours.

OMB Number: 1545-1791.

Form Number: IRS Form 12339-A.

Type of Review: Extension.

Title: Tax Check Waiver.

Description: The tax check waiver is necessary for the purpose of ensuring that all panel members are tax compliant. Information provided will be used to qualify or disqualify individuals to serve as panel members. The information will be used as appropriate by the Taxpayer Advocate service staff, and other appropriate IRS personnel.

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

Estimated Number of Respondents: 250.

Estimated Burden Hours Per Respondent: 10 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 42 hours.

Clearance Officer: Glenn Kirkland (202) 622-3428, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Joseph F. Lackey, Jr. (202) 395-7316, Office of Management and Budget, Room 10235, New

Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.

[FR Doc. 02-20342 Filed 8-9-02; 8:45 am]

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DEPARTMENT OF THE TREASURY

Customs Service

Wool Manufacturer Payment Clarification and Technical Corrections Act

AGENCY: Customs Service, Treasury.

ACTION: General notice.

SUMMARY: On August 6, 2002, President Bush signed into law the Trade Act of 2002. Section 5101 of the Trade Act of 2002 amends section 505 of the Trade and Development Act of 2000, which entitled U.S. manufacturers of certain wool articles to a limited refund of duties paid on imports of select wool products. The amendments concern the maximum amount manufacturers are eligible to receive and include a definition of the term "manufacturer" for purposes of determining eligibility. The amendments also authorize a new class of claimants as being eligible to receive a payment, establish new deadlines for the submission and payment of claims for all claimants, and generally simplify the claims process. Section 5102 of the Trade Act of 2002 authorizes Customs to make two additional payments to eligible manufacturers. As sections 5101 and 5102 are self-effectuating, Customs will not be issuing regulations to implement the program as amended. Manufacturers are directed to follow the statutory procedures to claim a payment. For ease of reference, this document describes the changes to the wool duty payment program as set forth in section 505 of the Trade Act of 2002, as amended. The document also sets forth the address to which all wool duty payment documentation should be sent.

DATES: Claims by eligible U.S. manufacturers of men's or boys' suits, suit-type jackets and trousers, and by eligible U.S. importing-manufacturers of wool fabric and wool yarn, must be submitted to Customs postmarked no later than August 21, 2002. Claims by eligible U.S. non-importing manufacturers of wool fabric and wool yarn must be received by Customs no later than September 20, 2002.

ADDRESSES: Claims for payments pursuant to section 505 of the Trade and Development Act, as amended, should be sent to the U.S. Customs Service,

Office of Field Operations, Wool Duty Payment Unit, 5th Floor, Attention: Debbie Scott, 1300 Pennsylvania Avenue, NW., 5th Floor, Washington, D.C. 20229.

FOR FURTHER INFORMATION CONTACT:

Debbie Scott (202) 927-1962 or Sherri Lee Hoffman (202) 927-0542.

SUPPLEMENTARY INFORMATION:

Background

On May 18, 2000, President Clinton signed into law the Trade and Development Act of 2000 ("the Act"), Pub. L. 106-200, 114 Stat. 251. Title V of the Act concerns imports of certain wool articles and sets forth provisions intended to provide tariff relief to U.S. manufacturers of specific wool products. Within Title V, section 505 permits eligible U.S. manufacturers to claim a limited refund of duties paid on imports of select wool articles.

Section 505 was implemented in the Customs Regulations at § 10.184 (19 CFR 10.184).

On August 6, 2002, President Bush signed into law the Trade Act of 2002, H.R. 3009 (the Public Law citation is unavailable at the time of this document's filing for public inspection at the Office of the Federal Register. Division E of the Trade Act of 2002 contains miscellaneous provisions. Within Division E, Title L sets forth miscellaneous trade benefits with Subtitle A pertaining specifically to wool provisions. Within Subtitle A, section 5101, entitled the "Wool Manufacturer Payment Clarification and Technical Corrections Act," amends section 505. Specifically, section 5101 amends section 505 regarding the maximum payment amount manufacturers are eligible to receive, defines the term "manufacturer" for purposes of section 505, authorizes a new class of claimants as eligible to receive a payment, establishes new deadlines for the submission and payment of claims, and simplifies the claims process. Section 5102(c) is a related statutory provision that authorizes Customs to make two additional payments to eligible manufacturers in years 2004 and 2005.

Explanation of Amendments to Section 505 Effected by Section 5101

Section 5101 amends 505 in several key aspects, as discussed below.

I. Payment Amounts and Simplified Claim Procedures

The original terms of section 505 authorized certain manufacturers to claim a limited refund of duties paid in each of calendar years 2000, 2001 and 2002 on imports of select wool

products. The maximum amount eligible to be refunded in each claim year was limited to an amount not to exceed one-third of the amount of duties actually paid on such wool products imported in calendar year 1999. In order to receive a refund, manufacturers had to substantiate their claim to Customs by submitting relevant entry summary documentation.

Section 5101 amends section 505 regarding the amount of payment an eligible manufacturer may receive. Specifically, section 5101 authorizes eligible manufacturers to receive a *pro rata* share of a statutorily designated amount. Section 5101(2) appropriates \$36,251,000 out of amounts in the General Fund of the Treasury to carry out the amendments to section 505 made by section 5101(1). This amount is divided into six separate accounts which are established for the purposes of funding payments to different types of eligible manufacturers.

A claimant is no longer required to submit entry summary documentation to substantiate a claim. Rather, a claimant must make a claim for each claim year by submitting a signed affidavit to Customs, with return address clearly marked, that attests to the affiant's status as an eligible manufacturer. Claimants must submit affidavits by specific dates designated in the statute. Eligible U.S. manufacturers of men's or boys' suits, suit-type jackets and trousers, and eligible U.S. importing-manufacturers of wool fabric and wool yarn, must submit their 4 claims to Customs postmarked so that they are received by Customs no later than August 21, 2002. Eligible U.S. non-importing manufacturers of wool fabric and wool yarn must submit their claims so that Customs receives them no later than September 20, 2002.

II. Definition of "Manufacturer" Added to Section 505

Section 5101 adds a new paragraph (g) to section 505 that sets forth the definition of manufacturer for purposes of the statute. The definition authorizes the party that owns specified types of wool imports at the time the imports are processed into designated products in the United States to be eligible to receive a payment. This definition permits manufacturers who either import the specified wool products directly or purchase the specified imports to be eligible. Additionally, the definition includes manufacturers who perform their own processing operations in the United States, as well as manufacturers who contract the work out to a U.S. processing facility, so long as in both instances the manufacturer