

support the work of a number of Human Resource functions and performance management. This survey will be used to determine whether the targeted development/training experiences and the PDS process have a positive effect on the level of taxpayer satisfaction.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 16,640.

*Estimated Burden Hours Per Response:* 1 minute, 30 seconds.

*Frequency of Response:* Other.

*Estimated Total Reporting Burden:* 416 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. 97-8730 Filed 4-4-97; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Submission to OMB for Review; Comment Request

March 31, 1997.

The Department of the 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:* 1545-0166.

*Form Number:* IRS Form 4255.

*Type of Review:* Revision.

*Title:* Recapture of Investment Credit.

*Description:* Internal Revenue Code (IRC) section 50(a) and Regs. section 1.47 require that taxpayers attach a statement to their return showing the computation of the recapture tax when investment credit property is disposed of before the end of the recapture period used in the original computation investment credit.

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

*Estimated Number of Respondents/Recordkeepers:* 20,000.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—6 hr., 28 min.

Learning about the law or the form—1 hr., 23 min.

Preparing, copying, assembling, and sending the form to the IRS—1 hr., 33 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 188,000 hours.

*OMB Number:* 1545-0177.

*Form Number:* IRS Form 4784.

*Type of Review:* Extension.

*Title:* Casualties and Thefts.

*Description:* Form 4784 is used by all taxpayers to compute their gain or loss from casualties or thefts, and to summarize such gains and losses. The data is used to verify that the correct gain or loss has been computed.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 300,000.

*Estimated Burden Hours Per*

*Respondent/Respondent:*

Recordkeeping—1 hr., 12 min.

Learning about the law or the form—13 min.

Preparing the form—1 hr., 2 min.

Copying, assembling, and sending the form to the IRS—35 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 906,000 hours.

*OMB Number:* 1545-0233.

*Form Number:* IRS Form 7004.

*Type of Review:* Extension.

*Title:* Application for Automatic

Extension of Time to File Corporation Income Tax Return.

*Description:* Form 7004 is used by corporations and certain non-profit institutions to request an automatic 6-month extension of time to file their income tax returns. The information is needed to determine whether Form 7004 was timely filed so as not to impose a late filing penalty in error and also to insure that the proper amount of tax was computed and deposited.

*Respondents:* Business or other for-profit, Not-for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 1,097,748.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—5 hr., 30 min.

Learning about the law or the form—58 min.

Preparing the form—2 hr., 1 min.

Copying, assembling, and sending the form to the IRS—6 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 9,616,272 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.*  
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## DEPARTMENT OF THE TREASURY

### Submission to OMB for Review; Comment Request

March 31, 1997.

The Department of the 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:* 1545-0274.

*Form Number:* IRS Form 2163.

*Type of Review:* Extension.

*Title:* Employment—Reference Inquiry.

*Description:* Form 2163 is used by IRS to verify past employment history and to question listed and developed references as to the character and integrity of current and potential IRS employees. The information received is incorporated into a report on which a security clearance determination is based.

*Respondents:* Business and other for-profit, Individuals or households, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 20,000.

*Estimated Burden Hours Per Respondent:* 12 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 4,000 hours.

*OMB Number:* 1545-0887.

*Form Number:* IRS Form 8281.

*Type of Review:* Extension.

*Title:* Information Return for Publicly Offered Original Issue Discount Instruments.

*Description:* Form 8281 is filed by the issuer of a publicly offered debt instrument having Original Issue Discount (OID). The information is used to update Publication 1212, List of Original Issue Discount Instruments.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 500.

*Estimated Burden Hours Per Respondent/Respondent:*

Recordkeeping—5 hr., 16 min.

Learning about the law or the form—24 min.

Preparing, copying, assembling, and sending the form to the IRS—35 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 3,080 hours.

*OMB Number:* 1545-0892.

*Form Number:* IRS Form 8300.

*Type of Review:* Revision.

*Title:* Report of Cash Payments Over \$10,000 Received in a Trade or Business.

*Description:* Anyone in a trade or business who, in the course of such trade or business, receives more than \$10,000 in cash or foreign currency in one or more related transactions must report it to the IRS and provide a statement to the payor. Any transaction which must be reported under Title 31 on Form 4789 is exempted from reporting the same transaction on Form 8300.

*Respondents:* Business or other for-profit, Farms, Federal Government.

*Estimated Number of Respondents/Recordkeepers:* 46,800.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:* 21 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 63,539 hours.

*OMB Number:* 1545-1131.

*Regulation Project Number:* INTL-485-89 Final.

*Type of Review:* Extension.

*Title:* Taxation of Gain or Loss from Certain Nonfunctional Currency Transactions (Section 988 Transactions).

*Description:* Section 988(c)(1) (D) and (E) require taxpayers to make certain elections which determine whether section 988 applies. In addition, sections 988(a)(1)(B) and 988(d) requires taxpayers to identify transactions which generate capital gain or loss or which are hedges of other transactions.

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

*Estimated Number of Respondents/Recordkeepers:* 5,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 40 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 3,333 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. 97-8732 Filed 4-4-97; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Customs Service

#### Country of Origin Marking Requirements for Wearing Apparel

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

**ACTION:** Notice of withdrawal of proposed change of practice.

**SUMMARY:** This notice advises the public that Customs is withdrawing its proposed change of practice regarding the country of origin marking of wearing apparel. As provided in T.D. 54640(6), wearing apparel, such as shirts, blouses, coats, sweaters, etc., must be marked with the name of the country of origin by means of a fabric label or label made from natural or synthetic film, sewn or otherwise permanently affixed on the inside center of the neck midway between the shoulder seams or in that immediate area, or otherwise permanently marked in that area in some other manner. Button tags, string tags and other hang-tags, paper labels, and other similar methods of marking will not be acceptable.

**EFFECTIVE DATE:** Withdrawal effective April 7, 1997.

**FOR FURTHER INFORMATION CONTACT:** Monika Rice, Special Classification & Marking Branch, Office of Regulations & Rulings (202-482-6980).

#### SUPPLEMENTARY INFORMATION:

##### Background

Section 304 of the Tariff Act of 1930, as amended (19 U.S.C. 1304), provides that, unless excepted, every article of foreign origin (or its container) imported into the U.S. shall be marked in a conspicuous place as legibly, indelibly, and permanently as the nature of the article (or its container) will permit, in such a manner as to indicate to the

ultimate purchaser in the U.S. the English name of the country of origin of the article. Part 134, Customs Regulations (19 CFR Part 134), implements the country of origin marking requirements and exceptions of 19 U.S.C. 1304.

A proposed change of practice was published in the **Federal Register** (60 FR 57621) on November 16, 1995, advising the public that Customs intended to review the country of origin marking of certain wearing apparel. By T.D. 54640(6), 93 Treas. Dec. 301 (1958), Customs requires wearing apparel, such as shirts, blouses, coats, sweaters, etc., to be legibly and conspicuously marked with the name of the country of origin by means of a fabric label or label made from natural or synthetic film, sewn or otherwise permanently affixed on the inside center of the neck midway between the shoulder seams or in that immediate area, or otherwise permanently marked in that area in some other manner. Button tags, string tags and other hang-tags, paper labels and other similar methods of marking are not considered acceptable.

The proposed change of practice, if adopted, would have modified that portion of T.D. 54640(6) relating to the requirement of a fabric label or label made from natural or synthetic film sewn to the article, and the disallowance of button tags, string tags and other hang-tags, paper labels and other similar methods of marking. Rather, it was proposed to evaluate the country of origin marking of wearing apparel, such as shirts, blouses, coats, sweaters, etc., on a case-by-case basis to determine if it is conspicuous, legible, indelible, and permanent to a degree sufficient enough to remain on the shirt until it reaches the ultimate purchaser.

The notice of the proposed change of practice arose from a ruling request dated June 1, 1994, concerning the country of origin marking on a man's football shirt which featured a woven textile label, identified as a "jock tag," 2 inches long by 4½ inches wide, stitched on the exterior right-hand side of the shirt, approximately 2 inches above the bottom hem and 1 inch from the side seam. Embroidered on the left side of this label in red and blue threads on a white background was a stitched logo and trade name. The size of the garment, care instructions, the country of origin, and RN number were stitched on the right side of the label in bright blue lettering on a light background. The inquirer requested that Customs allow the use of a hang-tag in the center of the neck midway between the shoulder seams to indicate the country of origin of the shirt, rather than require