

statement of its proposed operations under 19 U.S.C. 1313(a), (b), (d) and (g) which is approved by Customs now constitutes a ruling.

Modification and Revocation of Rulings Under 19 U.S.C. 1625(c)

Pursuant to 19 U.S.C. 1625(c), before publishing a final ruling which would (1) modify (other than to correct a clerical error) or revoke a prior interpretive ruling which has been in effect for at least 60 days or; (2) have the effect of modifying the treatment previously accorded by Customs to substantially identical transactions, Customs shall publish in the Customs Bulletin a proposed interpretive ruling on the subject, giving interested parties the opportunity to comment.

Termination of Specific Manufacturing Drawback Rulings or General Manufacturing Drawback Notices of Acknowledgement

Under 19 CFR 191.8(h), a specific manufacturing drawback ruling remains in effect indefinitely unless it is terminated for one of two reasons: (1) it has not been used for five years and notice of termination is published in the Customs Bulletin, or: (2) the ruling recipient requests termination.

Under 19 CFR 191.7(d), an acknowledged letter of notification for general manufacturing drawback remains in effect indefinitely unless it is terminated under the same circumstances set forth in 19 CFR 191.8(h).

Termination of the effectiveness of a specific manufacturing drawback ruling or general manufacturing drawback notice of acknowledgment is equivalent to revocation under 19 U.S.C. 1625(c).

Modification of Specific Manufacturing Drawback Rulings

A specific manufacturing drawback ruling can be modified under 19 CFR 191.8(g) upon request of the manufacturer or producer. The Customs Regulations do not provide for modification of a general manufacturing drawback notice of acknowledgment.

Customs Processing of Approved Specific Manufacturing Drawback Rulings and General Manufacturing Drawback Notices of Acknowledgment

A unique computer-generated number is assigned when Customs approves a specific manufacturing drawback ruling or acknowledges the intent of a person to use a general manufacturing drawback ruling. This number must be used when filing drawback claims with Customs. This unique computer-generated number helps Customs track

manufacturing drawback transactions, particularly under the new Drawback Selectivity System. The Drawback Selectivity System is intended to evaluate a drawback claimant's compliance with the drawback laws and regulations by providing a history of the claimant's activity. If a general manufacturing drawback notice of acknowledgment or a specific manufacturing drawback ruling is terminated, the computer-generated number is removed from the active file part of the Drawback Selectivity System as Customs intends to concentrate its compliance efforts on active claimants. If a specific manufacturing drawback ruling is modified, a suffix is added to the computer-generated number of the original approved ruling which will continue the ruling as an active file. This is important for purposes of the Drawback Selectivity Program in that it continues the original specific manufacturing drawback ruling as an active drawback selectivity file.

Independent of the Drawback Selectivity System, individual claims of both active or inactive claimants remain subject to verification under 19 CFR 191.61. If a verification of a general or specific manufacturing claim reveals that the letter of intent for general manufacturing drawback or application for specific manufacturing drawback inaccurately described the actual operation employed by the manufacturer, Customs may deny the claim without effecting a modification or termination. In that situation, the failure of the applicant to accurately describe the processing steps or the specifications of the designated and substituted merchandise in the application is the basis of denial of drawback.

Inapplicability of 19 U.S.C. 1625(c) to Factual, Non-Interpretive Modifications or Terminations of Specific Manufacturing Drawback Rulings or Non-Interpretive Terminations of General Manufacturing Drawback Notices of Acknowledgement

As stated above, there are many factual elements of specific manufacturing drawback rulings and letters of notice of intent which are acknowledged for general manufacturing drawback. These factual elements sometimes change and Customs is generally notified of such changes by the recipient of the specific manufacturing drawback ruling or the recipient of the notice of acknowledgment for general manufacturing drawback. Such factual changes reflect the recipient's altered circumstances and involve no

interpretation of the drawback statute and regulations by Customs. It is Customs position that modifications or terminations of specific manufacturing drawback rulings or terminations of general manufacturing drawback notices of acknowledgment, which are limited to factual changes and involve no interpretive decision by Customs, fall outside the scope of 19 U.S.C. 1625(c) as this section is not triggered absent a proposed "interpretive" ruling or decision. Accordingly, any such proposed non-interpretive modification or termination does not require prior notice published in the Customs Bulletin before publication of the final ruling.

Furthermore, Customs perceives no benefit, either to the Service or to the applicant, in postponing publication of a final ruling pending prior publication of a notice which merely details changes to a recipient's factual circumstance.

Of course, any modification or termination based on information which requires Customs to interpret the drawback statute and regulations will continue to be subject to the procedures of 19 U.S.C. 1625(c).

Dated: January 7, 1999.

Stuart P. Seidel,

Assistant Commissioner, Office of Regulations and Rulings.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[LR-1214]

Proposed Collection; Comment Request for Regulation Project

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 an existing final regulation, LR-1214 (TD 7430), Discharge of Liens (§ 301.7425-3(b)(2)).

DATES: Written comments should be received on or before March 15, 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 regulation should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Discharge of Liens.

OMB Number: 1545-0854.

Regulation Project Number: LR-1214.

Abstract: The Internal Revenue Service needs this information in processing a request to sell property subject to a tax lien to determine if the taxpayer has equity in the property. This information will be used to determine the amount, if any, to which the tax lien attaches.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals, business or other for-profit organizations, and farms.

Estimated Number of Respondents: 500.

Estimated Time Per Respondent: 24 minutes.

Estimated Total Annual Burden Hours: 200.

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: January 7, 1999.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 99-702 Filed 1-12-99; 8:45 am]

BILLING CODE 4830-01-U

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[Regulation Section 601.201]

Proposed Collection; Comment Request for Regulation Project

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 an existing regulation, 26 CFR 601.201, Instructions for Requesting Rulings and Determination Letters.

DATES: Written comments should be received on or before March 15, 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 information collection should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Instructions for Requesting Rulings and Determination Letters.

OMB Number: 1545-0819.

Regulation Project Number: 26 CFR 601.201.

Abstract: The IRS issues ruling letters and determination letters to taxpayers interpreting and applying the tax laws

to a specific set of facts. The procedural regulations set forth the instructions for requesting ruling and determination letters.

Current Actions: There is no change to the collection of information in this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: All taxpayers.

Estimated Number of Respondents: 271,914.

Estimated Time Per Respondent: The estimated annual burden per respondent varies from 15 minutes to 1 hour, depending on individual circumstances, with an estimated average of 55 minutes.

Estimated Total Annual Burden Hours: 248,496.

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: January 6, 1999.

Garrick R. Shear,

IRS Reports Clearance Officer.

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