

**SUMMARY:** This notice modifies the definition of *substance* as that term relates to synthetic organic chemicals under Notice 89-61. It affects manufacturers and importers of taxable chemicals that are used in manufacturing taxable substances, and importers and exporters of those substances.

**EFFECTIVE DATE:** May 24, 1995.

**FOR FURTHER INFORMATION CONTACT:** Ruth Hoffman, Office of Assistant Chief Counsel (Passthroughs and Special Industries), (202) 622-3130 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

Under section 4672(a), an importer or exporter of any substance may request that the Secretary determine whether that substance should be listed as a taxable substance. The Secretary shall add the substance to the list of taxable substances in section 4672(a)(3) if the Secretary determines that taxable chemicals constitute more than 50 percent of the weight, or more than 50 percent of the value, of the materials used to produce the substance. This determination is to be made on the basis of the predominant method of production.

Notice 89-61, 1989-1 C.B. 717, sets forth the rules relating to the determination process. Under Notice 89-61, for synthetic organic chemicals the term *substance* excludes textile fibers, yarns, and staple, and fabricated products that are molded, formed, woven, or otherwise finished into end-use products.

*Modification of Definition of Substance*

Certain polymers (resins) are initially produced as intermediate products in pellet, powder, or fiber form. Under Notice 89-61, a polymer in the form of pellet or powder, but not fiber, is eligible for listing as a taxable substance. This Notice modifies the definition of *substance* to include polymers extruded in fiber form.

**Dale D. Goode,**

*Federal Register Liaison Officer, Assistant Chief Counsel (Corporate).*

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**DEPARTMENT OF VETERANS AFFAIRS**

**Information Collection Under OMB Review: Complaints, 38 CFR 18.542; and Notice to Subrecipients, 38 CFR 18.532**

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice.

The Department of Veterans Affairs has submitted to OMB the following proposal for the collection of information under the provisions of the Paperwork Reduction Act (44 U.S.C. Chapter 35). This document lists the following information: (1) The title of the information collection, and the Department form number(s), if applicable; (2) a description of the need and its use; (3) who will be required or asked to respond; (4) an estimate of the total annual reporting hours, and recordkeeping burden, if applicable; (5) the estimated average burden hours per respondent; (6) the frequency of response; and (7) an estimated number of respondents.

**ADDRESSES:** Copies of the proposed information collection and supporting documents may be obtained from Ron Taylor, Information Management Service (045A4), 810 Vermont Avenue, NW, Washington, DC 20420, (202) 523-3412.

Comments and questions about the items on the list should be directed to VA's OMB Desk Officer, Joseph Lackey, NEOB, Room 3002, Washington, DC 20503, (202) 395-7316. Do not send requests for benefits to this address.

**DATES:** Comments on the information collection should be directed to the OMB Desk Officer on or before June 23, 1995.

Dated: May 15, 1995.

By direction of the Secretary.

**Donald L. Neilson,**

*Director, Information Management Service.*

**Reinstatement**

1. Age Discrimination Complaints, 38 CFR 18.542; and Notice of Subrecipients, 38 CFR 18.532.
2. This information collection pertains to the recordkeeping requirement that Federally funded recipients process complaints of age discrimination in their respective programs and that these recipients notify subrecipients of their obligations under the law and VA's implementing regulations.
3. Individuals or households—Businesses or other for-profit—Not-for-profit institutions—State, Local or Tribal Governments.
4. The estimated total annual report hours and recordkeeping burden is

409 hours. However, the burden placed on the public in this reporting and recordkeeping requirement is not unique to the Federal government. Therefore, VA will be indicating a burden hour of one for the OMB reports management system. The information being requested from the public is retained or requested as a matter of practice.

5. 1½ hours.

6. On occasion.

7. 234 recordkeepers.

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**Information Collection Under OMB Review: Request for Estate Information, VA Form Letter 27-439**

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice.

The Department of Veterans Affairs has submitted to OMB the following proposal for the collection of information under the provisions of the Paperwork Reduction Act (44 U.S.C. Chapter 35). This document lists the following information: (1) The title of the information collection, and the Department form number(s), if applicable; (2) a description of the need and its use; (3) who will be required or asked to respond; (4) an estimate of the total annual reporting hours, and recordkeeping burden, if applicable; (5) the estimated average burden hours per respondent; (6) the frequency of response; and (7) an estimated number of respondents.

**ADDRESSES:** Copies of the proposed information collection and supporting documents may be obtained from Trish Fineran, Veterans Benefits Administration (20M30), Department of Veterans Affairs, 810 Vermont Avenue, NW, Washington, DC 20420, (202) 273-6886.

Comments and questions about the items on the list should be directed to VA's OMB Desk Officer, Joseph Lackey, NEOB, Room 3002, Washington, DC 20503, (202) 395-7316. Do not send requests for benefits to this address.

**DATES:** Comments on the information collection should be directed to the OMB Desk Officer within 30 days of this notice.

Dated: May 15, 1995.

By direction of the Secretary:

**Donald L. Neilson,**

*Director, Information Management Service.*

**Reinstatement**

1. Request for Estate Information, VA Form Letter 27-439.