

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Form 1078**

**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 1078, Certificate of Alien Claiming Residence in the United States.

**DATES:** Written comments should be received on or before May 28, 1996, 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(s) and instructions should be directed to Martha R. Brinson, (202) 622-3869, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Certificate of Alien Claiming Residence in the United States.

*OMB Number:* 1545-1482.

*Form Number:* Form 1078.

*Abstract:* Form 1078 is used by an alien to claim residence in the United States for income tax purposes.

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

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households and business or other for-profit organizations.

*Estimated Number of Respondents:* 10,000.

*Estimated Time per Respondent:* 49 min.

*Estimated Total Annual Burden Hours:* 8,200.

**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; and (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.

Approved: March 18, 1996.

Garrick R. Shear,

*IRS Reports Clearance Officer.*

[FR Doc. 96-7610 Filed 3-27-96; 8:45 am]

**BILLING CODE 4830-01-U**

**Nonconventional Source Fuel Credit; Publication of Reference Price for Calendar Year 1995**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Publication of reference price for calendar year 1995 as required by section 29 of the Internal Revenue Code (26 U.S.C. section 29).

**SUMMARY:** The inflation adjustment factor, nonconventional source fuel credit, and reference price are used in determining the availability of the tax credit for production of fuel from nonconventional sources under section 29.

**DATES:** The 1995 inflation adjustment factor, nonconventional source fuel credit, and reference price apply to qualified fuels sold during calendar year 1995.

**PRICE:** The reference price for calendar year 1995 is \$14.62. Because the above reference price will not exceed \$23.50 multiplied by the inflation adjustment factor, the phaseout of credit provided for in section 29(b)(1) will not occur for any qualified fuel based on the above reference price.

**INFLATION FACTOR AND CREDIT:** The inflation adjustment factor for calendar year 1995 is not yet available. The inflation adjustment factor and the nonconventional source fuel credit for 1995 will be published as soon as they are known.

**FOR FURTHER INFORMATION CONTACT:** David McMunn, CC:DOM:P&SI:6, Internal Revenue Service, 1111 Constitution Ave., NW., Washington,

DC 20224, Telephone Number (202) 622-3110 (not a toll-free number).

Judith C. Dunn,

*Associate Chief Counsel (Domestic).*

[FR Doc. 96-7609 Filed 3-27-96; 8:45 am]

**BILLING CODE 4830-01-U**

**Tax on Certain Imported Substances (Butyl Benzyl Phthalate); Notice of Determination**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** This notice announces a determination, under Notice 89-61, that the list of taxable substances in section 4672(a)(3) will be modified to include butyl benzyl phthalate.

**EFFECTIVE DATE:** This modification is effective April 1, 1991.

**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.

**Determination**

On March 22, 1996, the Secretary determined that butyl benzyl phthalate should be added to the list of taxable substances in section 4672(a)(3), effective April 1, 1991.

The rate of tax prescribed for butyl benzyl phthalate, under section 4671(b)(3), is \$5.54 per ton. This is based upon a conversion factor for methane of 0.05, a conversion factor for propylene of 0.17, a conversion factor for xylene of 0.47, a conversion factor for toluene of 0.32, and a conversion factor for chlorine of 0.26.

The petitioner is Monsanto Company, a manufacturer and exporter of this substance. No material comments were received on this petition. The following