

Applications—Volatile Fruit-Flavor Concentrate Plants.

**DATES:** Written comments should be received on or before March 24, 1997 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Bureau of Alcohol, Tobacco and Firearms, Linda Barnes, 650 Massachusetts Avenue, NW., Washington, DC 20226, (202) 927-8930.

**FOR FURTHER INFORMATION**

**CONTACT:** Requests for additional information or copies of the form(s) and instructions should be directed to Marsha D. Baker, Wine, Beer and Spirits Regulations Branch, 650 Massachusetts Avenue, NW., Washington, DC 20226, (202) 927-6993.

**SUPPLEMENTARY INFORMATION:**

*Title:* Applications—Volatile Fruit-Flavor Concentrate Plants.

*OMB Number:* 1512-0046.

*Form Number:* ATF F 27-G.

*Recordkeeping Requirement ID Number:* ATF REC 5520/2.

*Abstract:* Persons who wish to establish premises to manufacture volatile fruit-flavor concentrates are required to file an application so requesting. ATF uses the application information to identify persons responsible for such manufacture since these products contain ethyl alcohol and have potential for use as alcoholic beverages with consequent loss of revenue. The application constitutes registry of a still, a statutory requirement. The record retention requirement for this information collection is 98 years.

*Current Actions:* There are no changes to this information collection and it is being submitted for extension purposes only.

*Type of Review:* Extension.

*Affected Public:* Business or other for-profit.

*Estimated Number of Respondents:* 10.

*Estimated Time Per Respondent:* 3 hours.

*Estimated Total Annual Burden Hours:* 30.

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.

Dated: January 8, 1997.

John W. Magaw,

Director.

[FR Doc. 97-1553 Filed 1-22-97; 8:45 am]

BILLING CODE 4810-31-P

**Proposed Collection; Comment Request**

**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 Bureau of Alcohol, Tobacco and Firearms within the Department of the Treasury is soliciting comments concerning the Renewal of Explosives License or Permit.

**DATES:** Written comments should be received on or before March 24, 1997 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Bureau of Alcohol, Tobacco and Firearms, Linda Barnes, 650 Massachusetts Avenue, NW., Washington, DC 20226, (202) 927-8930.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form(s) and instructions should be directed to Julie Cox, Firearms and Explosives Operations Branch, 650 Massachusetts Avenue, NW., Washington, DC 20226, (202) 927-8320.

**SUPPLEMENTARY INFORMATION:**

*Title:* Renewal of Explosives License or Permit.

*OMB Number:* 1512-0131.

*Form Number:* ATF F 5400.14/5400.15, Part III.

*Abstract:* This information collection is used for the renewal of explosives licenses and permits. This short renewal form is used in lieu of a more detailed application.

*Current Actions:* There are no changes to this information collection and it is being submitted for extension purposes only.

*Type of Review:* Extension.

*Affected Public:* Business or other for-profit.

*Estimated Number of Respondents:* 2500.

*Estimated Time Per Respondent:* 20 minutes.

*Estimated Total Annual Burden Hours:* 825.

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.

Dated: January 8, 1997.

John W. Magaw,

Director.

[FR Doc. 97-1554 Filed 1-22-97; 8:45 am]

BILLING CODE 4810-31-P

**Customs Service**

[T.D. 97-4]

**IRS Interest Rates Used To Calculate Interest on Overpayments and Underpayments of Customs Duties**

**AGENCY:** Customs Service, Treasury.

**ACTION:** General notice.

**SUMMARY:** This notice advises the public of the Internal Revenue Service interest rates used, since July 1, 1975, to calculate interest on overdue accounts and refunds of Customs duties. This notice also advises the public that for the quarter beginning January 1, 1997, the interest rates will not change from the 8 percent for overpayments and 9 percent for underpayments established July 1, 1996. This notice is published for the convenience of the importing public and Customs personnel.

**EFFECTIVE DATE:** January 1, 1997.

**FOR FURTHER INFORMATION CONTACT:**  
 Harry Bunn, Accounting Services  
 Division, Accounts Receivable Group,  
 6026 Lakeside Boulevard, Indianapolis,  
 Indiana 46278, (317) 298-1200,  
 extension 1252.

**SUPPLEMENTARY INFORMATION:**

**Background**

Pursuant to 19 U.S.C. 1505 and Treasury Decision 85-93, published in the Federal Register on May 29, 1985 (50 FR 21832), the interest rate paid on applicable overpayments or underpayments of Customs duties shall be in accordance with the Internal Revenue Code rate established under 26 U.S.C. 6621 and 6622. Interest rates are determined based on the short-term Federal rate. The interest rate that Treasury pays on overpayments will be the short-term Federal rate plus two percentage points. The interest rate paid to the Treasury for underpayments will be the short-term Federal rate plus three percentage points. The rates will be rounded to the nearest full percentage.

The interest rates are determined by the Internal Revenue Service on behalf of the Secretary of the Treasury based on the average market yield on

outstanding marketable obligations of the U.S. with remaining periods to maturity of 3 years or less, and fluctuate quarterly. The rates effective for a quarter are determined during the first-month period of the previous quarter. The rates of interest for the second quarter of fiscal year (FY) 1997 (the period of January 1-March 31, 1997) will continue to remain the same as those that were published for the quarter beginning July 1, 1996: 8 percent for overpayments and 9 percent for underpayments. These rates will remain in effect through March 31, 1997, and are subject to change for the third quarter of FY-1997 (the period of April 1-June 30, 1997).

For the convenience of the importing public and Customs personnel the following list of Internal Revenue Service interest rates used, since July 1, 1975 to date, to calculate interest on overdue accounts and refunds of Customs duties, is published in summary format.

Beginning date	Ending date	Under-payments (percent)	Over-payments (percent)
070175	013176	9	9
020176	013178	7	7
020178	013180	6	6

Beginning date	Ending date	Under-payments (percent)	Over-payments (percent)
020180	013182	12	12
020182	123182	20	20
010183	063083	16	16
070183	123184	11	11
010185	063085	13	13
070185	123185	11	11
010186	063086	10	10
070186	123186	9	9
010187	093087	9	8
100187	123187	10	9
010188	033188	11	10
040188	093088	10	9
100188	033189	11	10
040189	093089	12	11
100189	033191	11	10
040191	123191	10	9
010192	033192	9	8
040192	093092	8	7
100192	063094	7	6
070194	093094	8	7
100194	033195	9	8
040195	063095	10	9
070195	033196	9	8
040196	063096	8	7
070196	033197	9	8

Dated: January 15, 1997.

George J. Weise,

*Commissioner of Customs.*

[FR Doc. 97-1556 Filed 1-22-97; 8:45 am]

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