

DEPARTMENT OF THE TREASURY**Submission for OMB Review;
Comment Request**

July 7, 1997.

The Department of 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.

U.S. Customs Service (CUS)*OMB Number:* 1515-0020.*Form Number:* CF 7539.*Type of Review:* Extension.*Title:* Drawback Covering Rejected and Same Condition Merchandise.

Description: This collection is used by an importer, filer, or any party at interest to establish the eligibility of Rejected and Same Condition Merchandise, substitution of Same Condition Merchandise or Destroyed Merchandise for return of duties paid. This collection is used by the claimant to provide the necessary information for Customs to approve the drawback claim.

Respondents: Business or other for-profit, Not-for-profit institutions.*Estimated Number of Respondents:* 2,100.*Estimated Burden Hours Per Respondent:* 2 hours.*Frequency of Response:* On occasion.*Estimated Total Reporting Burden:* 22,000 hours.*OMB Number:* 1515-0053.*Form Number:* None.*Type of Review:* Extension.*Title:* Declaration for Free Entry of Unaccompanied Articles.

Description: The Declaration for Free Entry of Unaccompanied Articles, Customs Form 3299, is prepared by the individual or the broker acting as agent for the individual, or in some cases, the Customs Officer. It serves as a declaration for duty-free entry of merchandise under one of the applicable provisions of the tariff schedule.

Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions.*Estimated Number of Respondents:* 10,000.*Estimated Burden Hours Per Respondent:* 10 minutes.*Frequency of Response:* On occasion.
Estimated Total Reporting Burden: 25,000 hours.*OMB Number:* 1515-0101.*Form Number:* None.*Type of Review:* Extension.*Title:* Serially Numbered Substantial Holders or Containers Which Enter the United States Duty Free.

Description: The marking is used to provide for duty free entry of holders or containers which were manufactured in the United States and exported and returned without having been advanced in value or improved in condition by any process or manufacture. The regulations provide for duty-free entry of holders or containers of foreign manufacture in duty has been paid before.

Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions.*Estimated Number of Respondents:* 20.*Estimated Burden Hours Per Respondent:* 4 hours, 30 minutes.*Frequency of Response:* On occasion.*Estimated Total Reporting Burden:* 90 hours.*OMB Number:* 1515-0183.*Form Number:* None.*Type of Review:* Extension.*Title:* Centralized Examination Station.

Description: A port director decides when their port needs one or more Centralized Examination Station (CES). They announce this need and solicits applications to operate a CES. The information contained in the application will be used to determine the suitability of the applicant's facility, the fairness of his fee structure, his knowledge of cargo handling operations and his knowledge of Customs procedures.

Respondents: Business or other for-profit, Not-for-profit institutions.*Estimated Number of Respondents:* 50.*Estimated Burden Hours Per Respondent:* 2 hours.*Frequency of Response:* On occasion.*Estimated Total Reporting Burden:* 100 hours.

Clearance Officer: J. Edgar Nichols (202) 927-1426, U.S. Customs Service, Printing and Records Management Branch, Room 6216, 1301 Constitution Avenue, NW., Washington, DC 20229.

OMB Reviewer: Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10202, New

Executive Office Building, Washington, DC 20503.

Lois K. Holland,*Departmental Reports Management Officer.*

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Internal Revenue Service (IRS)*OMB Number:* 1545-0215.*Form Number:* IRS Forms 5712 and 5712-A.*Type of Review:* Extension.

Title: Election To Be Treated as a Possessions Corporation Under Section 936 (Form 5712); and Election and Verification of the Cost Sharing or Profit Split Method Under Section 936(h)(5) (Form 5712-A).

Description: Domestic corporations may elect to be treated as possessions corporations on Form 5712. This election allows the corporation to take a tax credit. Possession corporations may elect on Form 5712-A to share their taxable income with their affiliates under section 936(h)(5). These forms are used by the IRS to ascertain if corporations are entitled to the credit and if they may share their taxable income with their affiliates.

Respondents: Business or other for-profit.*Estimated Number of Respondents/Recordkeepers:* 2,600.*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping, 4 hrs., 47 min.

Learning about the law or the form, 35 min.

Preparing and sending the form to the IRS, 42 min.

Frequency of Response: Annually.*Estimated Total Reporting/Recordkeeping Burden:* 16,607 hours.*OMB Number:* 1545-1099.*Form Number:* IRS Form 8811.