

*Type of Review:* Extension.

*Title:* Search For Artifacts and Memorabilia.

*Description:* The Commemorative Artifacts and Memorabilia Program (CAMP) hopes to discover and obtain artifacts and memorabilia pertaining to the history, mission, and spirit of ATF to develop exhibits for the new National Laboratory and Headquarters.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 1,900.

*Estimated Burden Hours Per Respondent:* 10 minutes.

*Estimated Total Reporting Burden:* 317 hours.

*Clearance Officer:* Frank Bowers, Bureau of Alcohol, Tobacco and Firearms, Room 3200, 650 Massachusetts Avenue, NW., Washington, DC 20226, (202) 927-8930.

*OMB Reviewer:* Alexander T. Hunt, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503, (202) 395-7860.

**Lois K. Holland,**

*Departmental Reports Management Officer.*  
[FR Doc. 02-4875 Filed 2-28-02; 8:45 am]

BILLING CODE 4810-31-P

## DEPARTMENT OF THE TREASURY

### Customs Service

[T.D. 02-09]

#### Notice of Decision of the United States Court of International Trade Sustaining Domestic Interested Party Petition Concerning Tariff Classification of Textile Costumes

**AGENCY:** Customs Service, Department of the Treasury.

**ACTION:** Notice of a decision of the United States Court of International Trade sustaining domestic interested party petition concerning tariff classification of textile costumes.

**SUMMARY:** On February 19, 2002, the United States Court of International Trade (CIT) issued the decision in *Rubie's Costume Company v. United States* which held that imported costumes are fancy dress of textile and, therefore, classifiable as wearing apparel. This decision sustained the petition of a domestic interested party under the provisions of section 516, Tariff Act of 1930, as amended (19 U.S.C. 1516). This document provides notice of the court decision and informs the public that imported textile costumes of the character covered by the

Customs decision published in the **Federal Register** on December 4, 1998, will be subject to classification and assessment of duty in accordance with the CIT decision.

**EFFECTIVE DATES:** Imported textile costumes of the character covered by the Customs decision published in the **Federal Register** on December 4, 1998, which are entered for consumption or withdrawn from warehouse for consumption after March 1, 2002, are to be classified when entered as wearing apparel in accordance with the CIT decision in *Rubie's Costume Company v. United States*. The Committee for the Implementation of Textile Agreements (CITA) intends to apply quota and visa requirements to these goods exported on and after April 1, 2002.

**FOR FURTHER INFORMATION CONTACT:** For questions regarding operations, Dick Crichton, Office of Field Operations, (202) 927-0162; for legal questions, Rebecca Hollaway, Office of Regulations and Rulings, (202) 927-2394.

#### SUPPLEMENTARY INFORMATION:

##### Background

On June 2, 1997, in response to a domestic manufacturer's request, Customs issued a decision, Headquarters Ruling (HQ) 959545, determining that four costumes and their accessories would be classified under subheading 9505.90.6090, Harmonized Tariff Schedule of the United States (HTSUS), which provides for "Festive carnival or other entertainment articles, including magic tricks and practical joke articles; parts and accessories thereof; Other: Other." This provision provided for duty-free entry under the general column one rate of duty. (Effective August 1, 1997, the provision was amended and now reads as follows: 9505.90.6000, HTSUS, "Festive, carnival or other entertainment articles, including magic tricks and practical joke articles; parts and accessories thereof; Other: Other," which provides for duty-free entry under the general column one rate of duty.)

In July 1997, and in accordance with the procedures of 19 U.S.C. 1516 and 19 CFR part 175, a domestic interested party petition was filed on behalf of an American manufacturer of textile costumes. The petitioner contended that virtually identical costumes to those manufactured by petitioner were being imported into the United States and some of these textile costumes were being erroneously classified by Customs, duty-free, under subheading 9505.90.6090, HTSUS. The petitioner claimed that all imported textile

costumes should be classified as wearing apparel in Chapters 61 or 62, HTSUS, are therefore dutiable, and may be subject to quota and visa restraints. Petitioner asserted that all textile costumes are excluded from classification under subheading 9505.90.6090, HTSUS, pursuant to Note 1(e), Chapter 95.

Notice of the domestic interested party petition was published in the **Federal Register** on December 27, 1997 (62 FR 66891). After reviewing comments submitted in response to the notice that were supportive of and opposed to Customs classification position, Customs, in HQ 961447, dated July 22, 1998, denied the petition and affirmed the classification determination set forth in HQ 959545. The decision rejected the domestic interested party petition's argument that all imported costumes made of textiles should be classified under Chapters 61 and 62, HTSUS, as items of apparel.

On July 23, 1998, the domestic manufacturer filed written notice of its desire to contest Customs decision in HQ 961447 (19 U.S.C. 1516(c); 19 CFR 175.23). Subsequently, Customs published in the **Federal Register** (63 FR 67170; December 4, 1998) a notice of its classification decision and of the domestic manufacturer's desire to contest the decision. On June 25, 1999, Customs notified the domestic manufacturer that an entry of a costume had been liquidated in accordance with HQ 961447 on that date (19 U.S.C. 1516(c); 19 CFR 175.25(h)). On June 29, 1999, the domestic manufacturer commenced an action in the United States Court of International Trade (CIT) to challenge Customs classification decision.

The CIT, in *Rubie's Costume Company v. United States*, No. 99-06-00388, Slip Op. 02-14, (CIT Feb. 19, 2002), ruled, on a motion for summary judgment decided in favor of plaintiff domestic manufacturer, that the costumes constitute "fancy dress" and are thus excluded from classification in Chapter 95, HTSUS, by virtue of Note 1(e) to Chapter 95, HTSUS. Thus, the court held that the costumes are wearing apparel classifiable in Chapter 61, HTSUS. (To view the court's decision, go to <http://www.uscit.gov>. Note also that the *Rubie's* decision will be published in the *Customs Bulletin* issued on March 6, 2002.)

By publication of this notice in the **Federal Register**, Customs notifies the public, in accordance with 19 U.S.C. 1516(f) and 19 CFR 175.31, of the court's decision in *Rubie's*. Customs also informs the public that, effective on the day after publication of this notice

in the **Federal Register**, merchandise of the character covered by the Customs decision published in the **Federal Register** on December 4, 1998, which is entered for consumption or withdrawn from warehouse for consumption will be subject to classification in accordance with the court's decision. Also, as tariff subheadings under Chapters 61 and 62, HTSUS, are subject to quota and visa restraints, Customs notes that CITA intends to apply applicable quota and visa requirements to merchandise of the character covered by the Customs decision published in the **Federal Register** on December 4, 1998, that is exported on and after April 1, 2002.

Dated: February 26, 2002.

**Douglas M. Browning,**

*Acting Assistant Commissioner, Office of Regulations and Rulings.*

[FR Doc. 02-4945 Filed 2-26-02; 3:01 pm]

BILLING CODE 4820-02-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[LR-115-72]

#### 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-115-72 (TD 8043), Manufacturers Excise Taxes on Sporting Goods and Firearms and Other Administrative Provisions of Special Application To Manufacturers and Retailers Excise Taxes (§§ 48.4161, 48.6416, 48.6420, 48.6421, 48.6424, and 48.6427).

**DATES:** Written comments should be received on or before April 30, 2002, to be assured of consideration.

**ADDRESSES:** Direct all written comments to George Freeland, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or

copies of the regulation should be directed to Larnice Mack (202) 622-3179, or through the internet (*Larnice.Mack@irs.gov*), Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

**Title:** Manufacturers Excise Taxes on Sporting Goods and Firearms and Other Administrative Provisions of Special Application To Manufacturers and Retailers Excise Taxes.

**OMB Number:** 1545-0723. Regulation Project Number: LR-115-72.

**Abstract:** Chapters 31 and 32 of the Internal Revenue Code impose excise taxes on the sale or use of certain articles. Code section 6416 allows a credit or refund of the tax to manufacturers in certain cases. Code section 6420, 6421, and 6427 allow credits or refunds of the tax to certain users of the articles. This regulation contains reporting and recordkeeping requirements that enable the IRS and taxpayers to verify that the proper amount of tax is reported or excluded.

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

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

**Affected Public:** Individuals, business or other for-profit organizations, not-for-profit institutions, farms, and state, local, or tribal governments.

**Estimated Number of Respondents:** 1,500,000.

**Estimated Time Per Respondent:** 19 minutes.

**Estimated Total Annual Burden Hours:** 475,000.

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: February 22, 2002.

**George Freeland,**

*IRS Reports Clearance Officer.*

[FR Doc. 02-4947 Filed 2-28-02; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF VETERANS AFFAIRS

### Advisory Committee on Cemeteries and Memorials, Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under Public Law 92-463 that a meeting of the Advisory Committee on Cemeteries and Memorials, authorized by 38 U.S.C. 2401, will be held Wednesday, April 10, and Thursday, April 11, 2002, from 8:30 a.m. until 4:30 p.m., at the Adam's Mark San Antonio, 111 Pecan Street East, San Antonio, TX 78205. This will be the Committee's second meeting of Fiscal Year 2002.

The purpose of the Committee meeting is to review the administration of VA's cemeteries and burial benefits program. On Wednesday, April 10, Committee members will discuss NCA's National Shrine Commitment and tour Fort Sam Houston National Cemetery.

On Thursday, April 11, members of the Committee will be informed about new cemetery construction, the State Cemetery Grants Program, legislative initiatives and issues related to the administration and maintenance of national cemeteries. The meeting will conclude with a review of past unfinished business, program recommendations and a discussion of future meeting sites and agenda topics.

The meeting will be open to the public. Individuals wishing to attend the meeting should contact Mrs. Paige Lowther, Designated Federal Official, National Cemetery Administration, [phone (202) 273-5157] no later than 12 noon (ET), March 29, 2002.

Any interested person may attend, appear before, or file a statement with the Committee. Individuals wishing to appear before the Committee should indicate this in a letter to Mrs. Paige