

Recordkeeping: 44 hr., 14 min.
 Learning about the law or the form:
 1 hr., 43 min.
 Preparing the form: 4 hr., 23 min.
 Copying, assembling, and sending the form to the IRS: 32 min.
Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 2,545 hours.
OMB Number: 1545-0922.
Form Number: IRS Forms 8329 and 8330.
Type of Review: Extension.

Title: Form 8329: Lender's Information Return for Mortgage Credit Certificates (MCCs); and Form 8330: Issuer's Quarterly Information Return for Mortgage Credit Certificates (MCCs).

Description: Form 8329 is used by lending institutions and Form 8330 is used by state and local governments to report on mortgage credit certificates (MCCs) authorized under Internal Revenue Code (IRC) section 25. IRS matches the information supplied by lenders and issuers to ensure that the credit is computed properly.

Respondents: Business or other for-profit, State, Local or Tribal Institutions.

Estimated Number of Respondents/Recordkeepers: 10,500.

Estimated Burden Hours Per Respondent/Recordkeeper:

	Form 8329	Form 8330
Recordkeeping	3 hr., 35 min.	4 hr., 32 min.
Learning about the law or the form.	1 hr., 0 min.	1 hr., 17 min.
Preparing and sending the form to the IRS.	1 hr., 6 min.	1 hr., 25 min.

Frequency of Response: Quarterly (8330), Annually (8329).

Estimated Total Reporting/Recordkeeping Burden: 71,320 hours.

Clearance Officer: Glenn Kirkland, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224.

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. 02-12890 Filed 5-22-02; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

May 16, 2002.

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.

DATES: Written comments should be received on or before June 24, 2002, to be assured of consideration.

Internal Revenue Service (IRS)

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

Type of Review: Extension.
Title: Manufacturers Excise Taxes on Sporting Goods and Firearms and Other Administrative Provisions of Special Application to Manufacturers and Retailers Excise Taxes.

Description: Chapters 31 and 31 of the Internal Revenue Code impose excise taxes on the sale or use of certain articles. Section 6416 allows a credit or refund of the tax manufacturers in certain cases. Section 6420, 6421, and 6427 allow credits or refunds of the tax to certain users of the articles.

Respondents: Business or other for-profit, individuals or households, not-for-profit institutions, Farms, State, Local or Tribal Governments.

Estimated Number of Respondents/Recordkeepers: 1,500,000.

Estimated Burden Hours Per Respondent/Recordkeeper: 19 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 475,000 hours.

OMB Number: 1545-1647.
Revenue Procedure Number: Revenue Procedure 2001-21.

Type of Review: Extension.

Title: Debt Roll-Ups.
Description: This revenue procedure provides for an election that will facilitate the consolidation of two or more outstanding debt instruments into a single debt instrument. Under the election, taxpayers can treat certain exchanges of debt instruments as realization events for federal income tax purposes even though the exchanges do not result in significant modifications

under § 1.1001-3 of the Income Tax Regulations.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 100.

Estimated Burden Hours Per Respondent/Recordkeeper: 45 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 75 hours.

Clearance Officer: Glenn Kirkland, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224.

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. 02-12891 Filed 5-22-02; 8:45 am]

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DEPARTMENT OF THE TREASURY

Customs Service

Receipt of Domestic Interested Party Petition Concerning Tariff Classification of Textile Slippers

AGENCY: United States Customs Service, Department of the Treasury.

ACTION: Notice of receipt of domestic interested party petition; solicitation of comments.

SUMMARY: Customs has received a petition submitted on behalf of a domestic interested party requesting the reclassification of certain imported slippers with uppers of textile materials and outer soles that consist of durable rubber/plastic, the surface of which is covered with a thin layer of textile material. Customs has classified this footwear under subheading 6405.20.90, Harmonized Tariff Schedule of the United States (HTSUS), which has a column one rate of duty of 12.5 percent *ad valorem*. The petitioner contends that the footwear should be classified under subheading 6404.19.35, HTSUS, which has a column one rate of duty of 37.5 percent *ad valorem*. The petitioner argues that the textile material adhered to the rubber/plastic is not plausible soling material, does not come into contact with the ground over the lifespan of the slipper and constitutes a disguise or artifice. This document invites comments with regard to the correctness of the current classification.

DATES: Comments must be received on or before July 22, 2002.

ADDRESSES: Written comments may be addressed to, and inspected at, the U.S. Customs Service, Office of Regulations and Rulings, Attention: Commercial Rulings Division, 1300 Pennsylvania Avenue, NW., Room 3.4A, Washington, D.C. 20229.

FOR FURTHER INFORMATION CONTACT: Joe Freeman Shankle, Textiles Branch (202) 927-2379.

SUPPLEMENTARY INFORMATION:

Background

This document concerns the tariff classification of certain imported footwear. The imported footwear is a slipper that has an upper of textile material and an outer sole composed of unit-molded rubber/plastics with nubs measuring ¼ inch in diameter evenly spaced across its surface, over which is adhered a thin layer of textile fabric.

A petition has been filed under section 516, Tariff Act of 1930, as amended (19 U.S.C. 1516), on behalf of an American manufacturer of slippers, requesting that Customs reclassify the imported slippers. Customs has classified this footwear under subheading 6405.20.90, Harmonized Tariff Schedule of the United States (HTSUS), as "Other footwear: With uppers of textile materials: Other" which has a column one rate of duty of 12.5 percent *ad valorem*. The petitioner contends that the footwear should be classified under subheading 6404.19.35, HTSUS, as "Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials: Footwear with outer soles of rubber or plastics: Other: Footwear with open toes or open heels; footwear of the slip-on type, that is held to the foot without the use of laces or buckles or other fasteners, the foregoing except footwear of subheading 6404.19.20 and except footwear having a foxing or foxing-like band wholly or almost wholly of rubber or plastics applied or molded at the sole and overlapping the upper: Other," which has a column one rate of duty of 37.5 percent *ad valorem*.

Classification under the HTSUS is determined in accordance with the General Rules of Interpretation (GRI). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative Section or Chapter Notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRI may then be applied. The Harmonized Commodity Description and Coding System, Explanatory Notes

(EN), represent the official interpretation of the Harmonized System at the international level (for the 4 digit headings and the 6 digit subheadings) and facilitate classification under the HTSUS by offering guidance in understanding the scope of the headings and the GRI. The EN, although not dispositive or legally binding, provide a commentary on the scope of each heading of the HTSUS, and are generally indicative of the proper interpretation of these headings. See T.D. 89-80, 54 FR 35127, 35128 (August 23, 1989).

Classification of footwear is essentially based upon the composition of the outer soles and uppers. Determinations regarding the constituent material of the outer sole of footwear are governed by Note 4(b), Chapter 64, HTSUS, which states that:

The constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

General EN (C) to Chapter 64 states that:

The term "outer sole" as used in headings 64.01 to 64.05 means that part of the footwear (other than an attached heel) which, when in use, is in contact with the ground. The constituent material of the outer sole for purposes of classification shall be taken to be the material having the greatest surface area in contact with the ground. In determining the constituent material of the outer sole, no account should be taken of attached accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments which partly cover the sole (see Note 4(b) to this Chapter).

In New York Ruling Letter (NY) G89205, dated April 19, 2001, and NY G89960, dated April 19, 2001, Customs took the position that even though the purpose of the textile material on the surface of the soles was not explained, it is plausible soling material for footwear of this type, i.e., for indoor use exclusively. The textile material was found to have the greatest surface area in contact with the ground when the slipper is in use. In accordance with Note 4(b) to Chapter 64, HTSUS and with the guidance of the EN to Chapter 64, Customs classified the slippers under subheading 6405.20.90, HTSUS, as having outer soles of material other than rubber, plastics, leather or composition leather.

The petitioner claims that the footwear should be classified in subheading 6404.19.35, HTSUS, as footwear having rubber or plastic outer soles. The petitioner asserts that the textile material applied to the sole of the

slipper is not plausible soling material and constitutes impermissible tariff engineering.

The petitioner conducted a "wear test" and an "abrasion test" to determine the durability of the textile material that comes into contact with the ground. The results of the wear test revealed that the textile material frayed and wore off of the nubs located at the ball and heel of the slipper after 30 days of normal use. The abrasion test revealed that the textile material first began to wear off after 10 cycles. After 100 cycles, approximately 60% of the textile material was worn off. After 200 cycles, approximately 90% of the textile material was worn off. In contrast, the rubber/plastic that is covered by the textile material showed minimal wear when subjected to 200 cycles.

The petitioner relies upon the EN to Chapter 64 which state that the outer sole "means that part of the footwear * * * which, when in use, is in contact with the ground." (Emphasis in original). The petitioner asserts that because the textile material wears off in a relatively short period of time, the constituent material that is in contact with the ground over the life of the slippers is the rubber/plastic, not the textile material.

The petitioner further contends that the textile material overlying the rubber/plastic soles should be excluded from consideration when determining the constituent material of the outer sole. This argument is based on that portion of the EN to Chapter 64, restated here:

* * * In determining the constituent material of the outer sole, no account should be taken of attached accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments which partly cover the sole * * *.

The petitioner maintains that the thin layer of textile material overlying the "rubber soles" of the slippers is akin to an accessory or reinforcement and, therefore, cannot be considered as the constituent material of the outer sole.

The petitioner also argues that the textile material on the outer soles of the slippers is not genuine soling material, but is an "artifice" that must be disregarded. In support of this argument, the petitioner cites to *United States v. Citroen*, 223 U.S. 407 (1911), for the proposition that although articles are to be classified in the condition in which they are imported, this does not mean that a rate of duty can be escaped by resort to disguise or artifice. The petitioner also cites *Heartland By-Products, Inc. v. United States*, 264 F.3d 1126 (Fed. Cir. 2001), in support of the argument that the application of the

textile material to the rubber/plastic sole is disguise and artifice. The petitioner further states that it is the rubber/plastic that gives the sole its rigidity and strength, thereby imparting the commercial identity of the slippers. Despite the adherence of the textile material, it is said that the footwear "is not commercially considered a fabric soled slipper." Lastly, the petitioner contends that the textile material does not contribute to the salability or functionality of the slippers and should be ignored for classification purposes.

Comments

Pursuant to Section 175.21(a), Customs Regulations (19 CFR 175.21(a)), before making a determination on the matter, Customs invites written comments on the petition from interested parties.

The domestic party petition, as well as all comments received in response to this notice, will be available for public inspection in accordance with the Freedom of Information Act (5 U.S.C. 552, 1.4, Treasury Department Regulations (31 CFR 1.4), and Section 103.11(b), Customs Regulations (19 CFR 103.11(b)), between the hours of 9 a.m. to 4:30 p.m. on regular business days, at the U.S. Customs Service, Office of Regulations and Rulings, Commercial Ruling Division, 1300 Pennsylvania Avenue, NW., 3rd Floor, Washington, DC.

Authority

This notice is published in accordance with Section 175.21(a), Customs Regulations (19 CFR 175.21(a)), 19 U.S.C. 1516.

Approved: May 17, 2002.

Timothy E. Skud,

Deputy Assistant Secretary of the Treasury.

Robert C. Bonner,

Commissioner of Customs.

[FR Doc. 02-12939 Filed 5-22-02; 8:45 am]

BILLING CODE 4820-02-P

DEPARTMENT OF LABOR

Office of the Assistant Secretary for Veterans' Employment and Training

Secretary of Labor's Advisory Committee for Veterans' Employment and Training; Notice of Open Meeting

The Secretary's Advisory Committee for Veterans' Employment and Training was established under section 4110 of title 38, United States Code, to bring to the attention of the Secretary, problems and issues relating to veterans' employment and training.

Notice is hereby given that the Secretary of Labor's Advisory Committee for Veterans' Employment and Training will meet on Tuesday, June 18, 2002, beginning at 9 am at the U.S. Department of Labor, 200

Constitution Avenue, NW., Room S-1229G, Washington, DC, 20210.

Written comments are welcome and may be submitted by addressing them to: Mr. John Muckelbauer, Designated Federal Official, Office of the Assistant Secretary for Veterans' Employment and Training, U.S. Department of Labor, 200 Constitution Avenue, NW., Room S-1313, Washington, DC, 20210.

The primary items on the agenda are: Assessment of the employment and training needs of veterans; Discussion of programs and activities designed to meet the employment and training needs of veterans; Discussion of legislation pertaining to employment and training needs of veterans; Other matters of interest to the Committee.

The meeting will be open to the public.

Persons needing special accommodations should contact Mr. John Muckelbauer at telephone number 202/693-4700 no later than June 12, 2002.

Signed at Washington, DC, this May 17, 2002.

Frederico Juarbe Jr.,

Assistant Secretary of Labor for Veterans' Employment and Training.

[FR Doc. 02-12958 Filed 5-22-02; 8:45 am]

BILLING CODE 4510-79-P