

**Entry Amendment Procedures**

In the case of products that are eligible for treatment under Subchapter VIII, Chapter 99, HTSUS, as modified by Proclamation 7554, but for which no claim for that treatment was made because the products were entered, or withdrawn from warehouse for consumption, on or after January 1, 2002, and before the publication of this notice, and provided that liquidation has not become final under 19 U.S.C. 1514 with respect to those products, importers may avail themselves of one of the following procedures in order to make a retroactive claim for that treatment:

1. The importer may amend the entry by filing a Supplementary Information Letter (SIL) with Customs. For the policy on SILs, ABI users should see Administrative Message 97-0727 dated August 3, 1997, and non-ABI filers should contact the local Customs port office;

2. The importer may make a Post Entry Amendment (PEA) in accordance with the requirements and procedures set forth in the notice published in the **Federal Register** (65 FR 70872) on November 28, 2000, regarding the PEA test program. The operation of the PEA test program was extended to December 31, 2002, by a notice published in the **Federal Register** (67 FR 768) on January 7, 2002; or

3. The importer may file a protest in accordance with 19 U.S.C. 1514 and 1515 and Part 174 of the Customs Regulations (19 CFR part 174).

Submission of a retroactive claim under one of the procedures mentioned above does not automatically guarantee the refund of duties deposited with Customs, and Customs notes in this regard that the applicable calendar year 2002 quota provided for under Subchapter VIII, Chapter 99, HTSUS, must be available when the retroactive claim is made. In addition, no refund will apply in the case of additional duties paid as safeguard measures under Chapter 99 of the HTSUS.

Dated: May 22, 2002.

**Bonni G. Tischler,**

*Assistant Commissioner, Office of Field Operations.*

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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Form 8404**

**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 8404, Interest Charge on DISC-Related Deferred Tax Liability.

**DATES:** Written comments should be received on or before July 29, 2002, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Allan Hopkins, (202) 622-6665, or through the Internet (*Allan.M.Hopkins@irs.gov*), Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Interest Charge on DISC-Related Deferred Tax Liability.

*OMB Number:* 1545-0939.

*Form Number:* 8404.

*Abstract:* Shareholders of Interest Charge Domestic International Sales Corporations (IC-DISCs) use Form 8404 to figure and report an interest charge on their DISC-related deferred tax liability. The interest charge is required by Internal Revenue Code section 995(f). IRS uses Form 8404 to determine whether the shareholder has correctly figured and paid the interest charge on a timely basis.

*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:* Businesses or other for-profit organizations and individuals.

*Estimated Number of Responses:* 2,000.

*Estimated Time Per Response:* 8 hrs., 48 min.

*Estimated Total Annual Burden Hours:* 17,600.

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: May 15, 2002.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Form W-4V**

**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.