

preferential program for which the merchandise may qualify (for example, the Andean Trade Preference Act or the Caribbean Basin Economic Recovery Act).

While estimated duties must be deposited, all filers who file entry summaries through the Automated Broker Interface (ABI) may continue to file using the Special Program Indicator (SPI) for the GSP (the letter "A") as a prefix to the tariff number for all merchandise that would have qualified for the GSP if the GSP were still in effect. Customs Automated Commercial System (ACS) will be reprogrammed to accept the SPI "A" with the payment of duty.

Filers using the ABI may reprogram their software so that the SPI "A" can still be used as a prefix to the tariff number, but with the payment of duty. While reprogramming is strictly voluntary, continued use of the SPI "A" has some benefits. One benefit of continued use of the SPI "A" is that the filer will not have to write a letter to Customs requesting a refund if the GSP is renewed with retroactive effect. Use of the SPI "A" will enable Customs to identify affected line items and refund duties without a written request from the importer. In other words, after May 31, 1997, the SPI "A" will constitute an importer's request for a refund of duties paid for GSP line items, should GSP renewal be retroactive. Other benefits are that ACS will perform its usual edits on the information transmitted by the filer, thereby ensuring that GSP claims are for acceptable country/tariff combinations and eliminating the need for numerous statistical corrections.

This plan was used when the GSP expired on September 30, 1994, and was later renewed with retroactive effect and again when the GSP expired on July 31, 1995, and was later renewed with retroactive effect.

If the GSP expires, the Customs Headquarters-developed computer program will refund all duties deposited for imports that otherwise would have been eligible for GSP duty-free treatment if the GSP is later renewed with retroactive effect. The computer program will identify those entries filed through the Automated Broker Interface (ABI) using the SPI "A" and will be able to process most refunds without requiring further action by ABI filers.

Filers who do not wish to reprogram will be required to request refunds identifying the affected entry numbers in writing if the GSP is renewed retroactively.

ABI filers continuing to use the SPI "A" may use it as they do now (for

example, for warehouse entries and for formal consumption entries).

Importers may not use the SPI "A" if they intend to later claim drawback. Use of the SPI "A" is the importer's indication that he wishes to receive a refund if the GSP is renewed retroactively. To claim both this refund and drawback would be to request a refund in excess of duties actually deposited. Importers who are unsure as to whether they will claim drawback are advised not to use the SPI "A". If the GSP is renewed retroactively, and they have not yet claimed drawback, they may request a refund by writing to the port director at the port of entry. If the GSP is not renewed retroactively, they will still have the option of filing a drawback entry.

Continued use of the SPI "A" is not available to non-ABI filers.

Statistics

For statistical purposes, ACS will internally convert any SPI "A" transmitted via ABI after May 31, 1997, into a SPI "Q". If the GSP is renewed retroactively to that date, Census will convert all "Q" statistics into "A" statistics, thereby ensuring that next year's competitive need limitations under the GSP are accurate. This will also vastly reduce the number of statistical corrections that would have to be done by import specialists.

Refunds

If the GSP is renewed with retroactive effect, Customs will reliquidate all affected ABI entry summaries with a refund for the GSP line items. Field locations shall not issue GSP refunds except as instructed to do so by Customs Headquarters.

If a filer files an ABI entry summary with the SPI "A", no further action will need to be taken by the filer to request a refund; filing with the SPI "A" constitutes a valid claim for a refund. Refunds for summaries filed without the SPI "A" must be requested in writing. Instructions on how to request a refund in writing will be issued if the GSP is renewed with retroactive effect.

Informal Entries

Refunds on informal entries filed via ABI on a Customs Form 7501 with the SPI "A" will be processed in accordance with the procedures outlined above.

Baggage Declarations and Non-ABI Informals

When merchandise is presented for clearance, travelers and importers will be advised verbally or by a written notice that they may be eligible for a refund of GSP duties.

Travelers/importers may write a statement directly on their Customs declarations (CF 6059B) or informal entries (CF 363 or CF 7501) indicating their desire for a refund. If GSP duty-free status is reenacted with a retroactive provision, no further action to obtain a refund will be required on the part of the importer who has written such a statement. Failure to request a refund in this manner does not preclude them from making a timely written request in the future.

Mail Entries

A written notice will be sent to the addressees with the CF 3419A (Mail Entry) informing them that they may be eligible for a refund of GSP duties.

The addressees may submit a claim requesting a refund of GSP duties and return it, along with a copy of the CF 3419A to the appropriate International Mail Branch (address listed on bottom right hand corner of CF 3419A). It is essential that a copy of the CF 3419A be included as this will be the only method of identifying GSP products and ensuring that duties and fees have been paid.

Dated: May 30, 1997.

A.W. Tennant,

Field Operations Acting Assistant Commissioner.

[FR Doc. 97-14539 Filed 6-3-97; 8:45 am]

BILLING CODE 4820-02-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 97-29

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 Revenue Procedure 97-29, Model Amendments and Prototype Programs for Simple IRAs.

DATES: Written comments should be received on or before August 4, 1997 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the information collection should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Model Amendments and Prototype Program for SIMPLE IRAs.
OMB Number: 1545-1543.

Revenue Procedure Number: Revenue Procedure 97-29.

Abstract: The revenue procedure (1) provides a model amendment that may be used prior to January 1, 1999, by a sponsor of a prototype IRA, (2) provides guidance to drafters of prototype SIMPLE IRAs on obtaining opinion letters, (3) provides permissive amendments to sponsors of nonSIMPLE IRAs, (4) announces the opening of a prototype program for SIMPLE IRA Plans, and (5) provides transitional relief for users of SIMPLE IRAs and SIMPLE IRA Plans that have not been approved by the IRS.

Current Actions: There are no changes being made to the revenue procedure at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, and not-for-profit institutions.

Estimated Number of Respondents: 3,205.

Estimated Time Per Respondent: 8 hours, 4 minutes.

Estimated Total Annual Burden Hours: 25,870.

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 29, 1997.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 97-14589 Filed 6-3-97; 8:45 am]

BILLING CODE 4830-01-U

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8633

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 8633, Application to Participate in the Electronic Filing Program.

DATES: Written comments should be received on or before August 4, 1997 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the information collection should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Application to Participate in the Electronic Filing Program.

OMB Number: 1545-0991.

Form Number: Form 8633.

Abstract: Form 8633 is used by tax preparers, electronic return collectors, software firms, service bureaus and electronic transmitters as an application to participate in the electronic filing program covering individual income tax returns.

Current Actions: On page 1 of Form 8633, lines 1e, 1f, 1g, 1h, 1i, and 1j were deleted because the information was no longer needed.

On page 3, "When to File", the application period to apply for participation in the Electronic Filing Program has changed from August 1 through December 2 to September 2 through December 1 for 1997. "Where to File" has been revised to show that all applications should be mailed to the Andover Service Center.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses or other for-profit organizations, and non-profit institutions.

Estimated Number of Respondents: 50,000.

Estimated Time Per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 50,000.

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