

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by the Customs decision published in the **Federal Register** on December 4, 1998, which is entered for consumption or withdrawn from warehouse for consumption will be subject to classification in accordance with the court's decision.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.*

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## 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](mailto: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]

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## 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