contractual provisions to the contrary, no employee involuntary payment (of all or a portion of a debt) collected under these regulations will be interpreted as a waiver of any rights that the employee may have under 5 U.S.C. 5514.

§ 361.16 Refunds.

The Board will refund promptly to the appropriate individual amounts offset under these regulations when:

(a) A debt is waived or otherwise found not owing the United States (unless expressly prohibited by statute or regulation); or

(b) The Board is directed by an administrative or judicial order to refund amounts deducted from the employee's current pay.

§ 361.17 Coordination with other government agencies.

(a) *Board is paying agency.* (1) If the Board receives a claim which meets the requirements of 5 CFR 550.1108 from another agency, deductions shall begin prospectively at the next officially established pay interval. The employee will receive written notice that the Board has received a certified debt claim from a creditor agency. The notice will contain the amount of the debt and the date deductions from salary will commence and the amount of such deductions.

(2) If the Board receives a claim which does not meet the requirements of 5 CFR 550.1108, then the Board will return the claim to the creditor agency and inform the creditor agency that before any action is taken to collect the debt from the employee's current pay account, the procedures under 5 U.S.C. 5514 and 5 CFR Part 550 must be followed and a claim which meets the requirements of 5 CFR 550.1108 must be received.

(b) *Board is creditor agency.* When the Board is owed a debt by an employee of another agency, the other agency shall not initiate the requested offset until the Board provides the agency with a written certification that the procedures under this part have been followed and the Board has provided the other agency with a claim which meets the requirement of 5 CFR 550.1108.

Dated: November 2, 1988.

By Authority of the Board,

Beatrice Ezerski,

Secretary to the Board.

[FR Doc. 88-25886 Filed 11-8-88; 8:45 am]

BILLING CODE 7905-01-M

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Office of the Assistant Secretary for Housing—Federal Housing Commissioner

24 CFR Part 885

[Docket No. R-88-1391; FR-2477]

Loans for Housing for the Elderly or Handicapped

AGENCY: Office of the Assistant Secretary for Housing—Federal Housing Commissioner, HUD.

ACTION: Final rule.

SUMMARY: This final rule amends HUD's regulations governing projects that receive direct loans under Section 202 of the Housing Act of 1959 and housing assistance under Section 8 of the United States Housing Act of 1937. This rule amends 24 CFR Part 885 to incorporate loan interest rate provisions contained in the Housing and Community Development Act of 1987 (Pub. L. 100-242, approved February 5, 1988).

DATES: Under Section 7(o)(3) of the Department of Housing and Urban Development Act (42 U.S.C. 3535(o)(3)), this final rule cannot become effective until after the first period of 30 calendar days of continuous session of Congress which occurs after the date of the rule's publication. HUD will publish a notice of the effective date of this rule following expiration of the 30-session-day waiting period. Whether or not the statutory waiting period has expired, this rule will *not* become final until HUD's separate notice is published announcing a specific effective date.

FOR FURTHER INFORMATION CONTACT: Robert Wilden, Assisted Elderly and Handicapped Housing Division, Room 6118, Office of Elderly and Assisted Housing, Department of Housing and Urban Development, 451 Seventh Street SW., Washington, DC 20410. Telephone (202) 426-8730. (This is not a toll-free number.)

SUPPLEMENTARY INFORMATION:

I. Purpose

HUD's regulations at 24 CFR Part 885 govern projects that receive direct loans under Section 202 of the Housing Act of 1959 and housing assistance payments under Section 8 of the United States Housing Act of 1937. On February 5, 1988, President Reagan approved the Housing and Community Development Act of 1987 (Pub. L. 100-242) ("the Act"). This Act made several revisions to the section 202 loan program. This final rule implements statutory revisions to the method of calculating the interest rate to be used on section 202 loans.

The Department published an interim rule on June 1, 1988 (53 FR 19899) seeking public comments on interim provisions governing the interest rate calculation. No public comments were received. Accordingly, this final rule makes no changes to the provisions contained in the interim rule.

II. Findings and Certifications

Under 24 CFR 50.20(1), an environmental finding is not necessary because the statutorily required establishment of interest rates is among matters categorically excluded from the environmental requirements of 24 CFR Part 50.

This rule does not constitute a "major rule" as that term is defined in section 1(b) of the Executive Order on Federal Regulations issued by the President on February 17, 1981. An analysis of the rule indicates that it does not (1) have an annual effect on the economy of $100 million or more; (2) cause a major increase in costs or prices for consumers, individual industries, Federal, State, or local government agencies, or geographic regions; or (3) have a significant adverse effect on competition, employment, investment, productivity, innovation, or on the ability of United States-based enterprises to compete with foreign-based enterprises in domestic or export markets.

In accordance with 5 U.S.C. 605(b) (the Regulatory Flexibility Act), the undersigned hereby certifies that this rule does not have a significant economic impact on a substantial number of small entities. The rule provides HUD with additional flexibility in adjusting section 202 interest rates in periods of low market interest rates, and may result in lower section 202 interest rates for some Borrowers. The effect of these changes on small entities, however, should be minor.

The General Counsel, as the Designated Official under Executive Order No. 12606—The Family, has determined that the rule will not have a significant impact on the family. The final rule establishes the methodology that will be used to calculate the interest rate on section 202/8 loans to non-profit Borrowers and will have little, if any, impact on family formation, maintenance or general well-being.

The General Counsel, as the Designated Official under section 6(a) of Executive Order No. 12611—Federalism, has determined that the final rule does not involve the preemption of State law by Federal statute or regulation, and does not have federalism implications. The final rule establishes the methodology that will be used to calculate the interest rate on section

202/8 loans made by HUD to non-profit Borrowers and will not have any direct impact on the States.

This rule was listed as item 996 in the Department's Semiannual Agenda of Regulations published October 24, 1988 (53 FR 41974, 14997) under Executive Order 12291 and the Regulatory Flexibility Act.

The Catalog of Federal Domestic Assistance program number is 14.157, Housing for the Elderly or Handicapped.

List of Subjects in 24 CFR Part 885

Aged, Grant programs: housing and community development, Handicapped, Loan programs: housing and community development, Low- and moderate-income housing.

Accordingly, the Interim Rule published in the **Federal Register** on June 1, 1988 (53 FR 19899) is adopted as final without change.

* * * * *

Date: October 31, 1988.

James E. Schoenberger,

General Deputy Assistant Secretary for Housing—Federal Housing Commissioner.

[FR Doc. 88–25968 Filed 11–8–88 ;8:45 am]

BILLING CODE 4210-27-M

DEPARTMENT OF THE TREASURY

Bureau of Alcohol, Tobacco and Firearms

27 CFR Parts 250 and 275

[T.D. AFT-277]

Implementation of Form 5000.25, Excise Tax Return—Alcohol and Tobacco (Puerto Rico)

AGENCY: Bureau of Alcohol, Tobacco and Firearms (ATF) Department of the Treasury.

ACTION: Final rule (Treasury decision).

SUMMARY: This final rule, which is being issued without notice, amends ATF regulations to implement a new form, Form 5000.25, Excise Tax Return—Alcohol and Tobacco (Puerto Rico). Form 5000.25, Excise Tax Return—Alcohol and Tobacco (Puerto Rico) is prescribed for use in conjunction with both the prepayment and deferred payment of excise taxes on distilled spirits, wines, beer, tobacco products, and cigarette papers and tubes brought into the United States from Puerto Rico.

EFFECTIVE DATE: January 1, 1989.

FOR FURTHER INFORMATION CONTACT: Jackie White, Tax Compliance Branch, Bureau of Alcohol, Tobacco and Firearms, 1200 Pennsylvania Avenue, NW., Washington, DC 20226 (202–566–7602).

SUPPLEMENTARY INFORMATION:

Background

The Internal Revenue Code of 1986 provides, in 26 U.S.C. 7652(a)(1), that articles of Puerto Rican manufacture coming into the United States, and withdrawn for consumption or sale, shall be subject to a tax equal to the internal revenue tax imposed in the United States upon like articles of merchandise of domestic manufacture.

Section 7652(a)(2) provides that the Secretary shall prescribe by regulation the mode for payment of excise taxes on, among other things, distilled spirits, wines, beer, tobacco products, and cigarette papers and tubes. Currently, ATF regulations in 27 CFR Parts 250 and 275 prescribe the use of eight different tax return forms for the collection of these taxes. In order to simplify returns processing, AFT consolidated these eight returns into one new form, Form 5000.25, Excise Tax Return—Alcohol and Tobacco (Puerto Rico).

Section 7652 allows for the deposit of excise taxes into the Treasury of Puerto Rico on articles produced in Puerto Rico and brought into the United States. Payments to the Treasury of Puerto Rico of excise taxes on articles containing distilled spirits will be permitted only if at least 92 percent of the alcoholic content of such articles is attributable to rum and if they are not articles for which drawback of tax will be claimed in accordance with 26 U.S.C. 5134. In addition, an article not containing distilled spirits (e.g. wine, beer, and tobacco products) will not be considered as produced in Puerto Rico unless the sum of the cost or value of the materials produced in Puerto Rico plus the direct costs of processing operations performed in Puerto Rico equals or exceeds 50 percent of the value of the article at the time it is brought into the United States.

Since the taxes on many products brought into the United States from Puerto Rico are not entitled to cover over into the Treasury of Puerto Rico, Form 5000.25 has been designed in a manner that will require the taxpayer (in the case of wine, beer or tobacco products) to indicate the amount of excise taxes attributable to such products that are entitled to cover over. In the case of distilled spirits, the taxpayer shall be required to provide the total proof gallons of spirits which meet the 92 percent rum criterion. It will be this proof gallon figure that will be used in conjunction with data on other Puerto Rican rum brought into the United States in determining the amount to be covered over to the Puerto Rican Treasury.

Obsolete Forms

Implementation of Form 5000.25, Excise Tax Return—Alcohol and Tobacco (Puerto Rico), makes the following forms obsolete.

ATF F 5110.52, Deferred Tax Return—Distilled Spirits (Puerto Rico)
ATF F 5110.53, Prepayment Tax Return—Distilled Spirits (Puerto Rico)
ATF F 2927 (5120.33), Deferred Tax Return—Wine (Puerto Rico)
ATF F 2928 (5120.34), Prepayment Tax Return—Wine (Puerto Rico)
ATF F 2929 (5130.17), Deferred Tax Return—Beer (Puerto Rico)
ATF F 2930 (5130.21), Prepayment Tax Return—Beer (Puerto Rico)
ATF F 2988 (5200.5), Deferred Tax Return—Puerto Rican Cigars and Cigarettes
ATF F 3073 (5200.8), Prepayment Tax Return—Puerto Rican Cigars, Cigarettes, Cigarette Papers and Cigarette Tubes

These forms may not be used for the payment of tax liabilities incurred on or after January 1, 1989.

Regulatory Changes

Implementation of Form 5000.25, Excise Tax Return—Alcohol and Tobacco (Puerto Rico) requires several regulatory changes. Every regulation in Title 27 of the Code of Federal Regulations containing an obsolete form number has to be amended. In addition, some sections of regulations are being revised to clarify the fact that Form 5000.25 is to be used as both a prepayment and a deferred payment or semimonthly return.

Regulatory Flexibility Act

The provisions of the Regulatory Flexibility Act relating to a final regulatory analysis (5 U.S.C. 604) are not applicable to this final rule because the agency was not required to publish a general notice of proposed rulemaking under 5 U.S.C. 553 or any other law.

Executive Order 12291

In compliance with Executive Order 12291, ATF has determined that this final rule is not a "major rule" since it will not result in: (a) An annual effect on the economy of $100 million or more; (b) a major increase in costs or prices for consumers, individual industries, Federal, State, or local government agencies, or geographic regions; or (c) significant adverse effects on competition, employment, investment, productivity, innovation, or on the ability of United States-based enterprises to compete with foreign-based enterprises in domestic or export markets.

Paperwork Reduction Act

This regulation is being issued without prior notice and public procedure pursuant to the Administrative Procedure Act (5 U.S.C. 553). For this reason, the collection of information contained in this regulation has been reviewed and, pending receipt and evaluation of public comments, approved by the Office of Management and Budget (OMB) under control number 1512–0497.

Comments concerning the collection of information and the accuracy of estimated average annual burden, and suggestions for reducing burden should be directed to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503, attention: Desk Officer for the Bureau of Alcohol, Tobacco and Firearms, with copies of the Chief, Information Programs Branch, Room 7011, Bureau of Alcohol, Tobacco and Firearms, 1200 Pennsylvania Avenue, NW., Washington, DC 20226.

The collection of information in this regulation is in 27 CFR 250.81, 250.96, 250.105, 250.110 through 250.113, 275.105, 275.106, 275.112, and 275.115a. This information is required by the Bureau of Alcohol, Tobacco and Firearms for the collection of excise taxes on distilled spirits, wine, beer, tobacco products and cigarette papers and tubes brought into the United States from Puerto Rico for consumption and sale. This information will be used by the government to ensure that the correct excise tax has been timely paid and received into the Treasury. The likely respondents are small businesses or organizations.

Estimated total annual reporting burden: 138 hours.
Estimated average annual burden hours per respondent: 6.25 hours.
Estimated number of respondents: 22.
Estimated annual frequency of responses: 25.

Administrative Procedure Act

This Treasury decision consolidates eight different tax return forms into one form and makes minor editorial changes. Accordingly, it is found that it is unnecessary and impracticable to issue this rule with notice and public procedure under 5 U.S.C. 553(b).

Drafting Information

The principal author of this document is Jackie White, Tax Compliance Branch, Bureau of Alcohol, Tobacco and Firearms.

List of Subjects

27 CFR Part 250

Administative practice and procedure, Alcohol and alcoholic beverages, Authority delegations, Beer, Claims, Customs duties and inspection, Drugs, Electronic fund transfers, Excise taxes, Foods, Liquors, Packaging and containers, Puerto Rico, Reporting and recordkeeping requirements, Spices and flavorings, Surety bond, Transportation, Virgin Islands, Warehouses, Wine.

27 CFR Part 275

Administrative practice and procedure, Authority delegations (Government agencies), Cigarette papers and tubes, Cigars and cigarettes, Claims, Customs duties and inspection, Electronic fund transfers, Excise taxes, Imports, Labeling, Packaging and containers, Penalties, Puerto Rico, Reporting and recordkeeping requirements, Seizures and forfeitures, Surety bonds, Virgin Islands, Warehouses.

Issuance

27 CFR Chapter I, Subchapter M is amended as follows:

PART 250—[AMENDED]

¶ 1. The authority citation for Part 250 is revised to read as follows:

Authority: 19 U.S.C. 81c; 26 U.S.C. 5001, 5007, 5008, 5041, 5051, 5061, 5081, 5111, 5112, 5114, 5121, 5122, 5124, 5131–5134, 5141, 5146, 5207, 5232, 5271, 5276, 5301, 5314, 5555, 6001, 6301, 6302, 6804, 7101, 7102, 7651, 7652, 7805; 27 U.S.C. 203, 205; 31 U.S.C. 9301, 9303, 9304, 9306.

* * * * *

¶ 2. The table of sections is amended to revise the title of § 250.112 to read as follows:

Sec.

* * * * *

§ 250.112 Returns for semimonthly periods.

* * * * *

¶ 3. Section 250.81 and the Office of Management and Budget control number following the section are revised to read as follows:

§ 250.81 Prepayment of tax and release of spirits.

(a) *Action by proprietor.* Where the distilled spirits are to be released after payment of the computed tax, the proprietor shall enter the amount of such computed tax on all copies of ATF Form 5110.51 and execute the statement that such tax is being prepaid. The proprietor shall then prepare ATF Form 5000.25 in duplicate, and send the original with all copies of ATF Form 5110.51 and any package gauge record as provided in § 250.164a and the remittance in full for the tax, to the Chief, Puerto Rico Operations.

(b) *Action by Chief, Puerto Rico Operations.* On receipt of ATF Forms 5110.51, 5000.25 and any package gauge record, with remittance covering prepayment of tax, the Chief, Puerto Rico Operations shall execute the receipt on ATF Form 5000.25 and execute the report of prepaid taxes on all copies of ATF Form 5110.51. The Chief, Puerto Rico Operations shall then retain the originals of ATF Forms 5110.51 and 5000.25 and forward the remaining copies of ATF Form 5110.51 in accordance to the instructions on the form.

(c) *Action by revenue agent.* On receipt of ATF Form 5110.51 executed by the Chief, Puerto Rico Operations to show receipt of ATF Form 5000.25 and remittance, the revenue agent shall execute the report of release on the ATF Form 5110.51 and release the spirits for shipment to the United States. The completed ATF Form 5110.51 shall be distributed according to the instructions on the form.

(Approved by the Office of Management and Budget under control number 1512–0210 and 1512–0497)

¶ 4. Section 250.96 is revised to read as follows:

§ 250.96 Prepayment of tax—release of wine.

(a) *Action by proprietor.* Where the wine is to be withdrawn from bonded storage after payment of the computed tax, the proprietor shall enter the amount of such computed tax on all copies of ATF Form 2900 (5100.21) and execute the statement that such tax is being prepaid. The proprietor shall then prepare ATF Form 5000.25 in duplicate and send the original with all copies of ATF Form 2900 (5100.21) and the remittance in full for the tax, to the Chief, Puerto Rico Operations.

(b) *Action by Chief, Puerto Rico Operations.* On receipt of ATF Forms 2900 (5100.21) and 5000.25, and remittance covering prepayment of tax, the Chief, Puerto Rico Operations shall execute the receipt on ATF Form 5000.25 and execute the report of prepaid taxes on all copies of ATF Form 2900 (5100.21). The Chief, Puerto Rico Operations shall then retain the originals of ATF Forms 2900 (5100.21) and 5000.25 and forward the remaining copies of ATF Form 2900 (5100.21) in accordance with the instructions on the form.

(c) *Action by revenue agent.* On receipt of ATF Form 2900 (5100.21) executed by the Chief, Puerto Rico Operations to show receipt of ATF Form 5000.25 and remittance, the revenue agent shall execute the report of release on the ATF Form 2900 (5100.21) and release the wine for the purpose authorized on the form. The completed ATF Form 2900 (5100.21) shall be distributed according to the instructions on the form.

(Approved by the Office of Management and Budget under control number 1512–0149 and 1512–0497)

¶ 5. Section 250.105 is revised to read as follows:

§ 250.105 Prepayment of tax—release of beer.

(a) *Action by brewer.* Where the beer is to be withdrawn from bonded storage after payment of the computed tax the brewer shall enter the amount of such computed tax on all copies of ATF Form 2900 (5100.21) and execute the statement that such tax is being prepaid. The brewer shall then prepare ATF Form 5000.25 in duplicate and send the original with all copies of ATF Form 2900 (5100.21) and the remittance in full for the tax, to the Chief, Puerto Rico Operations.

(b) *Action by Chief, Puerto Rico Operations.* On receipt of ATF Forms 2900 (5100.21) and 5000.25, and remittance covering prepayment of tax, the Chief, Puerto Rico Operations shall execute the receipt on ATF Form 5000.25 and execute the report of prepaid taxes on all copies of ATF Form 2900 (5100.21). The Chief, Puerto Rico Operations shall then retain the originals of ATF Forms 2900 (5110.21) and 5000.25 and forward the remaining copies of ATF Form 2900 (5100.21) in accordance with the instructions of the form.

(c) *Action by revenue agent.* On receipt of ATF Form 2900 (5100.21) executed by the Chief, Puerto Rico Operations to show receipt of ATF Form 5000.25 and remittance, the revenue agent shall execute the report of release on the ATF Form 2900 (5100.21) and release the beer for the purpose authorized on the form. The completed ATF Form 2900 (5100.21) shall be distributed according to the instructions on the form.

(Approved by the Office of Management and Budget under control number 1512–0149 and 1512–0497)

§ 250.110 [Amended]

¶ 6. Section 250.110 is amended by replacing, in the first sentence, the words "ATF Form 5110.53, 2928, or 2930" and inserting in their place the words "AFT Form 5000.25", and by revising the parenthetical citation of Office of Management and Budget control numbers to read as follows:

(Approved by the Office of Management and Budget under control number 1512–0497)

§ 250.111 [Amended]

¶ 7. Section 250.111 is amended by replacing, in the first sentence, the phrase "semimonthly or prepayment return" with the phrase "tax return".

¶ 8. Section 250.112 and the Office of Management and Budget control number following the section are revised to read as follows:

§ 250.112 Returns for semimonthly periods.

(a) *Returns.* The taxes imposed by 26 U.S.C. 7652(a), (equal to the taxes imposed in the United States by 26 U.S.C. 5001(a)(1), 5041, or 5051), the payment of which has been deferred under the provisions of §§ 250.80, 250.95 or 250.104 of this part, shall be paid pursuant to a return on ATF Form 5000.25 prepared in accordance with the instructions on the form.

(b) *Periods.* The periods to be covered by returns on ATF Form 5000.25 shall be semimonthly; such periods to run from the 1st day through the 15th day of each month and from the 16th day through the last day of each month.

(c) *Filing.* (1) The original of ATF Form 5000.25, with remittance covering the full amount of the tax, shall be filed with the Chief, Puerto Rico Operations not later than the 14th day after the last day of the return period except as provided by paragraph (d) of this section. If the due date falls on a Saturday, Sunday, or legal holiday, the return and remittance shall be due on the immediately preceding day within is not a Saturday, Sunday, or legal holiday.

(2) The tax shall be paid in full by remittance at the time the return is filed, unless the proprietor is required to make remittances by electronic fund transfer in accordance with § 250.112a.

(3) The remittance may be in any form the Chief, Puerto Rico Operations, is authorized to accept under the provisions of § 70.66 (Payment by check or money order) and which is acceptable to the Chief, Puerto Rico Operations. A remittance by check or money order, shall be made payable to the "Bureau of Alcohol, Tobacco and Firearms."

(4) When the return and remittance are delivered by U.S. mail to the office of the Chief, Puerto Rico Operations, the date of the official postmark of the U.S. Postal Service stamped on the cover in which the return and remittance were mailed shall be treated as the date of delivery.

(d) *Special rule for return period ending December 15, 1986.* The last day for filing AFT Form 5110.52 with remittance covering the return period December 15, 1986 is January 14, 1987.

(e) *Default.* Where a taxpayer has defaulted in any payment of tax under this section, during the period of such default and until the regional director (compliance) finds that the revenue will not be jeopardized by deferred payment of tax under this section, the tax shall be prepaid by such taxpayer in accordance with the provisions of § 250.113. During such period, distilled spirits, wine, or beer shall not be released from the proprietor's bonded premises before the proprietor has paid the tax thereon. In the event of default, the Chief, Puerto Rico Operations shall immediately notify the Secretary and the revenue agent at the premises that tax is to be prepaid until further notice, and upon a finding that the revenue will not be jeopardized by resumption of deferred payment or tax under this section, the Chief, Puerto Rico Operations shall notify the Secretary and the revenue agent that deferred payment may be resumed.

(Approved by the Office of Management and Budget under control number 1512–0497)

(Aug. 16, 1954, Ch. 736, 68A Stat. 775, (26 U.S.C. 6301); June 29, 1956, Ch. 462, 70 Stat. 391 (26 U.S.C. 6301))

§ 250.112a [Amended]

¶ 9. Section 250.112a is amended by replacing in paragraphs (a) (3) and (c) (1) the words "semimonthly return form or prepayment return form" with the words "tax return".

§ 250.113 [Amended]

¶ 10. Section 250.113 is amended by replacing in paragraph (c) the phrase "Form 5110.53" with the phrase "ATF Form 5000.25", by replacing in paragraph (d) the phrase "Form 2928" with the phrase "ATF Form 5000.25", by replacing in paragraph (e) the phrase

"Form 2930" with the phrase "ATF Form 5000.25.", by replacing in paragraph (f) the phrase "§ 250.112(e)" with the phrase "§ 250.112(c)", and by adding at the end of the section the parenthetical citation of Office of Management and Budget control number to read as follows:

(Approved by the Office of Management and Budget under control number 1512–0497)

PART 275—[AMENDED]

¶ 11. The authority citation for Part 275 is revised to read as follows:

Authority: 26 U.S.C. 5701, 5703, 5704, 5705, 5708, 5722, 5723, 5741, 5761, 5762, 5763, 6301, 6302, 6313, 6404, 7101, 7212, 7342, 7606, 7652, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

¶ 12. Section 275.105 is revised to read as follows:

§ 275.105 Prepayment of tax.

To repay, in Puerto Rico, the internal revenue tax imposed by 26 U.S.C. 7652(a), on tobacco products and cigarette paper and tubes of Puerto Rican manufacture which are to be shipped to the United States, the shipper shall file, or cause to be filed, with the Chief, Puerto Rico Operations, a tax return, ATF Form 5000.25, in duplicate, with full remittance of tax which will become due on such tobacco products and cigarette papers and tubes. The Chief, Puerto Rico Operations will present a receipted copy of the return to the person filing the return and paying the tax and retain the original.

(Approved by the Office of Management and Budget under control number 1512–0497)

¶ 13. Section 275.106 is revised to read as follows:

§ 275.106 Inspection of shipment and certification of prepayment by ATF officer.

The taxpayer will prepare ATF Form 3075 (5200.9), in quintuplicate, identifying the tobacco products and cigarette papers and tubes released in each shipment, for certification by the ATF officer that the tax has been prepaid. The ATF officer assigned to inspect the shipment shall obtain the receipted copy of the tax return from the taxpayer and verify with ATF Form 3075 (5200.9) that the proper tax has been prepaid. After verification of the tax return with ATF Form 3075 (5200.9), the ATF officer will return the receipted copy of the tax return to the taxpayer. The ATF officer will then present one copy of ATF Form 3075 (5200.9) to the taxpayer for attachment to the bill of lading to accompany the shipment (in custody of the carrier) for presentation to the district director of customs at the port of entry; promptly mail two copies to the district director of customs at the port of entry; mail one copy to the regional director (compliance) of the region wherein the customs collection headquarters is located; and retain the remaining copy. The ATF officer, will then prepare for each shipping container, a statement on ATF Form 3074 (5200.6) that the tax has been prepaid, and show the other information required by that form. The shipper shall affix the completed ATF Form 3074 (5200.6) to the outside of each shipping container in which the articles are packed. Such statement, ATF Form 3074 (5200.6), shall be affixed to the outside container used in the shipment of freight in bulk (crate, packingbox, van, trailer, etc.) and not on the individual cartons, cases, etc., included in such outer container. Noncommercial mail shipments of tobacco products and cigarette papers and tubes to the United States are exempt from the provisions of this section, except that the ATF officer in Puerto Rico receiving a payment of internal revenue tax on mail shipments of such articles will prepare a certificate to be affixed to the container stating that the United States internal revenue tax has been prepaid on the articles contained therein.

§ 275.112 [Amended]

¶ 14. Section 275.112 is amended by removing the third sentence of the paragraph, by replacing in the paragraph the phrase "Form 2988" with the phrase "ATF Form 5000.25" wherever it appears, by replacing in the last sentence, the phrase "New York, NY," with the phrase "Atlanta, GA,", and by adding at the end of the section the parenthetical citation of the Office of Management and Budget control number to read as follows:

(Approved by the Office of Management and Budget under control number 1512–0497)

§ 275.115a [Amended]

¶ 15. Section 275.115a is amended by replacing in paragraphs (a)(3), (b)(3) and (c)(1) the phrase "semimonthly return form or prepayment return form" and inserting in its place the phrase "tax return".

August 31, 1988.

Stephen E. Higgins

Director.

Approved: September 26, 1988.

Salvatore R. Martoche,

Assistant Secretary (Enforcement).

[FR Doc. 88–25656 Filed 11–8–88; 8:45 am]

BILLING CODE 4810-31-M

DEPARTMENT OF DEFENSE

Department of the Navy

32 CFR Part 706

Certifications and Exemptions Under the International Regulations for Preventing Collisions at Sea, 1972; Amendment

AGENCY: Department of the Navy, DOD.

ACTION: Final rule.

SUMMARY: The Department of the Navy is amending its certifications and exemptions under the International Regulations for Preventing Collisions at Sea, 1972 (72 COLREGS), to reflect that the Under Secretary of the Navy has determined that USS SENTRY (MCM-3) is a vessel of the Navy which, due to its special construction and purpose, cannot comply fully with certain provisions of the 72 COLREGS without interfering with its special function as a mine countermeasure ship. The intended effect of this rule is to warn mariners in waters where 72 COLREGS apply.

EFFECTIVE DATE: November 1, 1988.

FOR FURTHER INFORMATION CONTACT: Captain P. C. Turner, JAGC, U.S. Navy, Admiralty Counsel, Office of the Judge Advocate General, Navy Department, 200 Stovall Street, Alexandria, VA 22332–2400, Telephone number: (202) 325–9744.

SUPPLEMENTARY INFORMATION: Pursuant to the authority granted in 33 U.S.C. 1605, the Department of the Navy amends 32 CFR Part 706. This amendment provides notice that the Under Secretary of the Navy, has certified that USS SENTRY (MCM-3) is a vessel of the Navy which, due to its special construction and purpose, cannot comply fully with 72 COLREGS, Annex I, section 3(a), pertaining to the placement of the after masthead light and the horizontal distance between the forward and after masthead lights, without interfering with its special functions as a Navy ship. The Under Secretary of the Navy has also certified that the aforementioned lights are located in closest possible compliance with the applicable 72 COLREGS requirements.

Moreover, it has been determined, in accordance with 32 CFR Parts 296 and 701, that publication of this amendment for public comment prior to adoption is impracticable, unnecessary, and contrary to public interest since it is based on technical findings that the placement of lights on this ship in a manner differently from that prescribed