Sunshine Act Meetings

Federal Register
Vol. 54, No. 226
Monday, November 27, 1989

This section of the FEDERAL REGISTER contains notices of meetings published under the "Government in the Sunshine Act" (Pub. L. 94-409) 5 U.S.C. 552b(e)(3).

FEDERAL COMMUNICATIONS COMMISSION

November 21, 1989.

FCC To Hold Open Commission Meeting, Tuesday, November 28, 1989

The Federal Communications Commission will hold an Open Meeting on the subjects listed below on Tuesday, November 28, 1989, which is scheduled to commence at 1:00 p.m., in Room 856, at 1919 M Street, NW., Washington, DC.

Agenda, Item No., and Subject

General—1—Title: Further Notice of Inquiry in the matter of advanced technologies for the Public Safety Radio Services (GEN Docket No. 88-441). Summary: The Commission will consider action regarding the use of advanced technologies for the Public Safety Radio Services.

General—2—Title: A Notice of Inquiry relating to Preparation for the International Telecommunication Union World Administrative Radio Conference for Dealing with Frequency Allocations in Certain Parts of the Spectrum. Summary: The Commission will consider a proceeding to generate public comment regarding its preparations for 1992 World Administrative Radio Conference dealing with Frequency Allocation Issues.

Private Radio—1—Title: Amendment of Part 90 of the Commission's Rules to provide for the use of the 220–222 MHz Band by the Private Land Mobile Radio Services. Summary: The Commission will consider a Notice of Proposed Rule Making proposing to adopt service rules for the use of the 220–222 MHz Band by the Private Land Mobile Radio Services.

Private Radio—2—Title: Amendment of Parts 2 and 90 of the Commission's Rules to Provide for the Use of 200 Channels Outside the Designated filing Areas in the 896–901/935–940 MHz Bands Allotted to the Specialized Mobile Radio Service. Summary: The Commission will consider a Notice of Proposed Rule Making proposing changes to the rules relating to the Specialized Mobile Radio Service.

Common Carrier—1—Title: Investigation of Special Access Tariffs of Local Exchange Carriers, CC Docket No. 85-166, Phase II, Part 1. Summary: The Commission will consider the lawfulness of certain special access rates.

Common Carrier—2—Title: Investigation of Special Access Tariffs of Local Exchange Carriers, CC Docket No. 85-166, Phase II, Part 1. Summary: The Commission will consider petitions for reconsideration of its Memorandum Opinion and Order in this docket, 4 FCC Rcd 4797 (1988).

This meeting may be continued the following work day to allow the Commission to complete appropriate action.

Additional information concerning this meeting may be obtained from Sarah Lawrence, Office of Public Affairs, Telephone number (202) 632–5050.

Issued: November 21, 1989.

Federal Communications Commission.

Donna R. Searcy,

Secretary.

[FR Doc. 89-27837 Filed 11-22-89; 12:32 pm]

BILLING CODE 6712-01-M

FEDERAL DEPOSIT INSURANCE CORPORATION

Notice of Agency Meeting

Pursuant to the provisions of the "Government in the Sunshine Act" (5 U.S.C. 552b), notice is hereby given that at 2:03 p.m. on Tuesday, November 21, 1989, the Board of Directors of the Federal Deposit Insurance Corporation met in closed session to consider (1) Administrative enforcement proceedings; (2) matters relating to the Corporation's corporate activities; and (3) personnel matters.

At that same meeting the Board also considered a recommendation regarding the liquidation of a depository institution's assets acquired by the Corporation in its capacity as receiver, liquidator, or liquidating agent of those assets (Case No. FL-89-0033 FirstSouth Savings and Loan Association, Pine Bluff, Arkansas).

In calling the meeting, the Board determined, on motion of Director C. C. Hope, Jr. (Appointive), seconded by Ms. Judith A. Walter, acting in the place and stead of Director Robert L. Clarke (Comptroller of the Currency), concurred in by Mr. Jonathan Fiechter, acting in the place and stead of Director M. Danny Wall (Director of the Office of Thrift Supervision), and Chairman L. William Seidman, that Corporation business required its consideration of the matters on less than seven days' notice to the public; that no earlier notice of the meeting was practicable; that the public interest did not require consideration of the matters in a meeting open to public observation; and that the matters could be considered in a closed meeting by authority of subsections (c)(2), (c)(4), (c)(6), (c)(8), (c)(9)(A)(ii), and (c)(9)(B) of the "Government in the Sunshine Act" (5 U.S.C. 552b(c)(2), (c)(4), (c)(6), (c)(8), (c)(9)(A)(ii), and (c)(9)(B)).

The meeting was held in the Board Room of the FDIC Building located at 550—17th Street, NW., Washington, DC.

Dated: November 22, 1989.

Federal Deposit Insurance Corporation.

Robert E. Feldman,

Deputy Executive Secretary.

[FR Doc. 89-27838 Filed 11-22-89; 12:33 pm]

BILLING CODE 6714-01-M

FEDERAL MARITIME COMMISSION

TIME AND DATE: 10:00 a.m.—November 30, 1989.

PLACE: Hearing Room One—1100 L Street, NW., Washington, DC 20573–0001.

STATUS: Closed.

MATTERS TO BE CONSIDERED:

1. Fact Finding Investigation No. 17, Rates, Charges and Services Provided at Marine Terminal Facilities.
2. Docket No. 89-07—Inquiry Into Laws, Regulations and Policies of the Government of Ecuador Affecting Shipping in the United States/Ecuador Trade.

CONTACT PERSON FOR MORE INFORMATION: Joseph C. Polking, Secretary (202) 523–5725.

Joseph C. Polking,

Secretary.

[FR Doc. 89-27839 Filed 11-22-89; 12:28 pm]

BILLING CODE 6730-01-M

FEDERAL RESERVE SYSTEM BOARD OF GOVERNORS

TIME AND DATE: 10:00 a.m. Wednesday, November 29, 1989.

PLACE: Marriner S. Eccles Federal Reserve Board Building, C Street entrance between 20th and 21st Streets, NW., Washington, DC 20551.

STATUS: Open.

MATTERS TO BE CONSIDERED:

Summary Agenda

Because of their routine nature, no substantive discussion of the following items is anticipated. These matters will be voted on without discussion unless a member of the Board requests that an item be moved to the discussion agenda.

1. Proposed 1990 Federal Reserve Bank of Kansas City employee salary structure adjustments.

2. Proposed 1990 Federal Reserve Bank of San Francisco employee salary structure adjustments.

Discussion Agenda

3. Proposed 1990 Federal Reserve Board budget.

4. Any items carried forward from a previously announced meeting.

Note: This meeting will be recorded for the benefit of those unable to attend. Cassettes will be available for listening in the Board's Freedom of Information Office, and copies may be ordered for $5 per cassette by calling (202) 452-3684 or by writing to: Freedom of Information Office, Board of Governors of the Federal Reserve System, Washington, DC 20551.

CONTACT PERSON FOR MORE INFORMATION: Mr. Joseph R. Coyne, Assistant to the Board; (202) 452-3204.

Dated: November 22, 1989.

Jennifer J. Johnson,

Associate Secretary of the Board.

[FR Doc. 89-27788 Filed 11-22-89; 9:50 am]

BILLING CODE 6210-01-M

FEDERAL RESERVE SYSTEM BOARD OF GOVERNORS

TIME AND DATE: Approximately 10:30 a.m., Wednesday, November 29, 1989, following a recess at the conclusion of the open meeting.

PLACE: Marriner S. Eccles Federal Reserve Board Building, C Street entrance between 20th and 21st Streets, NW., Washington, DC 20551.

STATUS: Closed.

MATTERS TO BE CONSIDERED:

1. Personnel actions (appointments, promotions, assignments, reassignments, and salary actions) involving individual Federal Reserve System employees.

2. Any items carried forward from a previously announced meeting.

CONTACT PERSON FOR MORE INFORMATION: Mr. Joseph R. Coyne, Assistant to the Board; (202) 452-3204. You may call (202) 452-3207, beginning at approximately 5 p.m. two business days before this meeting, for a recorded announcement of bank and bank holding company applications scheduled for the meeting.

Dated: November 22, 1989.

Jennifer J. Johnson,

Associate Secretary of the Board.

[FR Doc. 89-27789 Filed 11-22-89; 9:50 am]

BILLING CODE 6210-01-M

NEIGHBORHOOD REINVESTMENT CORPORATION

Regular Meeting of the Board of Directors

TIME AND DATE: 4:00 p.m.—Monday, December 4, 1989.

PLACE: Neighborhood Reinvestment Corporation, 1325 G Street, NW., Eighth Floor—Board Room, Washington, DC 20005.

STATUS: Open.

CONTACT PERSON FOR MORE INFORMATION: Martha A. Diaz-Ortiz, Assistant Secretary, 376-2400.

Agenda

I. Call to Order and Remarks of Chairman
II. Approval of Minutes, September 7, 1989
III. Executive Director's Activity Report
IV. Personnel Committee Report
V. Budget Committee Report
VI. Treasurer's Report
VII. Appointment of Assistant Secretary

Martha A. Diaz,

Assistant Secretary.

[FR Doc. 89-27796 Filed 11-22-89; 10:14 am]

BILLING CODE 7570-03-M

SECURITIES AND EXCHANGE COMMISSION

Notice is hereby given, pursuant to the provisions of the Government in the Sunshine Act, Public Law 94-409, that the Securities and Exchange Commission will hold the following meetings during the week of November 13, 1989.

A closed meeting will be held on Tuesday, November 28, 1989, at 2:30 p.m.

The Commissioners, Counsel to the Commissioners, the Secretary to the Commission, and recording secretaries will attend the closed meeting. Certain staff members who have an interest in the matters may also be present.

The General Counsel of the Commission, or his designee, has certified that, in his opinion, one or more of the exemptions set forth in 5 U.S.C. 552b(c)(4), (8), (9)(A) and (10) and 17 CFR 200.402(a)(4), (8), (9)(i) and (10), permit consideration of the scheduled matters at a closed meeting.

Commissioner Schapiro, as duty officer, voted to consider the items listed for the closed meeting in closed session.

The subject matter of the closed meeting scheduled for Tuesday, November 28, 1989, at 2:30 p.m., will be:

Institution of injunctive actions.
Opinion.
Settlement of administrative proceeding of an enforcement nature.
Settlement of injunctive actions.
Institution of administrative proceeding of an enforcement nature.

At times, changes in Commission priorities require alterations in the scheduling of meeting items. For further information and to ascertain what, if any, matters have been added, deleted or postponed, please contact: David Underhill at (202) 272-2000.

Dated: November 21, 1989.

Jonathan G. Katz,

Secretary.

[FR Doc. 89-27825 Filed 11-22-89; 12:31 pm]

BILLING CODE 8010-01-M

Corrections

Federal Register
Vol. 54, No. 226
Monday, November 27, 1989

This section of the FEDERAL REGISTER contains editorial corrections of previously published Presidential, Rule, Proposed Rule, and Notice documents. These corrections are prepared by the Office of the Federal Register. Agency prepared corrections are issued as signed documents and appear in the appropriate document categories elsewhere in the issue.

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 300

[Docket No. 121RA-LDR; FRL-3625-9]

National Oil and Hazardous Substance Pollution Contingency Plan: Applicability of RCRA Land Disposal Restrictions to CERCLA Response Actions

Correction

Document 89-23721, beginning on page 41566 in the issue of Tuesday, October 10, 1989, was published in the "**Notices**" section of the issue. It should have appeared in the "**Proposed Rules**" section.

BILLING CODE 1505-01-D

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

[NM-010-10-4212-13/GPO-0001]

Albuquerque District, NM; Realty Action on Proposed Land Exchange in San Juan County, NM

Correction

In notice document 89-24177 beginning on page 42050 in the issue of Friday, October 13, 1989, make the following corrections:

1. On page 42050, in the third column, under the second **New Mexico Principal Meridian** heading, the second line should read "Sec. 29, S½NW¼NE¼, 20.0 acres".

2. On the same page, under the same heading, the 10th line should read "Sec. 29, W½NW¼NW¼SW¼, 5.0 acres".

3. On the same page, under the same heading, the 11th line should read "SE¼SE¼SW¼SW¼, 2.334 acres".

4. On the same page, under the same heading, the 14th and 15th lines should read "E½NW¼SW¼.....18,426 acresE½W½SW¼SW¼".

5. On the same page, in the third column, the last line should read "E½SW¼SW¼.....27.71 acres".

BILLING CODE 1505-01-D

federal register

Monday
November 27, 1989

Part II

Department of the Treasury

Bureau of Alcohol, Tobacco and Firearms

27 CFR Part 270 et al.

Implementation of Technical and Miscellaneous Revenue Act of 1988; Pipe Tobacco; Temporary Rule and Notice of Proposed Rulemaking

DEPARTMENT OF THE TREASURY

Bureau of Alcohol, Tobacco and Firearms

27 CFR Parts 270, 275, 290, 295, and 296

[T.D. ATF-289]

Implementation of the Technical and Miscellaneous Revenue Act of 1988; Pipe Tobacco

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

ACTION: Treasury decision, Temporary rule.

SUMMARY: This temporary rule amends regulations in 27 CFR parts 270, 275, 290, 295, and 296 to provide (1) for the taxation of pipe tobacco manufactured in or imported into the United States and (2) for the collection of floor stocks tax on all pipe tobacco held for sale on January 1, 1989, by any person. In addition, this document provides rules for the grandfathering of existing manufacturers of pipe tobacco into the current regulatory framework for other tobacco product manufacturers, and for the "use up" of current stocks of pipe tobacco package markings before compliance with new package marking requirements is mandatory.

The temporary regulations contained in this document will remain in effect until superseded by final regulations on this subject. A notice of proposed rulemaking inviting comments with respect to the temporary rule appears elsewhere in this issue of the **Federal Register**.

The amendments made by this Treasury decision implement section 5061 of the Technical and Miscellaneous Revenue Act of 1988 (Pub. L. 100–647).

DATES: The effective date of the temporary rule is retroactive to January 1, 1989.

FOR FURTHER INFORMATION CONTACT: Clifford A. Mullen, Distilled Spirits and Tobacco Branch, Bureau of Alcohol, Tobacco and Firearms, Room 6235, Ariel Rios Federal Building, 1200 Pennsylvania Avenue, NW., Washington, DC 20226; (202) 566–7531.

SUPPLEMENTARY INFORMATION:

Tax on Pipe Tobacco

The Technical and Miscellaneous Revenue Act of 1988 ("TMRA" or the "Act"), (Pub. L. 100–647), was enacted on November 10, 1988. Section 5061 of the Act amended 26 U.S.C. 5701, to impose a tax at the rate of 45 cents per pound (and a proportionate tax at the like rate on all fractional parts of a pound), on all pipe tobacco manufactured in or imported into the United States. The tax is determined upon pipe tobacco removed from the factory or from internal revenue bond, or from Customs custody after December 31, 1988.

Pipe tobacco is defined in the Act to mean "any tobacco which because of its appearance, type, packaging, or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco to be smoked in a pipe." The term does not include smoking tobacco products, such as roll your own cigarette tobacco, that are not suitable for use or likely to be offered to, or purchased by, consumers as tobacco to be smoked in a pipe. The act also contains a transitional rule which allows those who on the date of enactment, November 10, 1988, were engaged in the manufacture of pipe tobacco and who made an application for a permit prior to January 1, 1989, to continue to engage in such business pending final action on the application. In addition, by amending the definitions of the terms "Tobacco products" and "Manufacturer of tobacco products" to include pipe tobacco, the Act subjects manufacturers of such products to all the statutory and regulatory controls set forth in chapter 52 of the Internal Revenue Code of 1986 (IRC). These controls include tax payment, permit qualification, bonding, recordkeeping, and civil and criminal sanctions. This rule contains temporary regulations implementing the provisions of section 5061 of the TMRA described above. In addition, this temporary rule prescribes the packages, marks, labels, and notices for pipe tobacco.

Specifically, these regulations require that every package of pipe tobacco shall, before removal subject to tax, have imprinted thereon or on a label securely affixed to the package the designation "pipe tobacco," as well as a statement of the pounds and ounces of the product contained in the package. As an alternative to the designation "pipe tobacco," the package may be designated "Tax Class L." The Bureau believes that allowing the use of this alternative designation will avoid consumer confusion and facilitate the relabeling of many tobacco products which are subject to tax but which are currently labeled as "smoking tobacco" rather than "pipe tobacco." This document also contains a transitional rule for package markings for pipe tobacco which will allow manufacturers and importers to use up current stocks of packaging materials before compliance with the new package marking requirements is mandatory. Packages in use prior to January 1, 1989, may be used until March 31, 1990.

Floor Stocks Tax

Section 5061 of the TMRA also imposed a one-time floor stocks tax at the rate of 45 cents per pound (and a proportionate tax at the like rate on all fractional parts of a pound) on all pipe tobacco manufactured in or imported into the United States which is removed from a domestic factory or from customs custody before January 1, 1989, and held for sale on such date by any person. The person who held such pipe tobacco for sale was liable for payment of this tax on February 14, 1989. Rules for the collection of the pipe tobacco floor stocks tax are set forth in this document.

Regulatory Flexibility Act

The provisions of the Regulatory Flexibility Act relating to an initial and final regulatory analysis (5 U.S.C. 603, 604) are not applicable to this document, because it is not required to be preceded by a general notice of proposed rulemaking under 5 U.S.C. 553(b), or any other statute, and because the revenue effects of the rulemaking on small businesses flow directly from the underlying statute. The temporary regulations contained in this rule are not expected to have any significant secondary or incidental effects on a substantial number of small entities. Further, they will not impose, or otherwise cause, a significant increase in the reporting, recordkeeping, or other compliance burdens on a substantial number of small entities.

Executive Order 12291

This rule is not a major rule within the meaning of Executive Order 12291, 46 FR 13193 (1981), because it will not have an annual effect on the economy of $100 million or more; it will not result in a major increase in costs or prices for consumers, individual industries, Federal, State, or local government agencies, or geographic regions; and it will not have 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

The requirements to collect information imposed by this rule have been approved by the Office of Management and Budget under section 3507 of the Paperwork Reduction Act of 1980, Public Law 96–511, 44 U.S.C. chapter 35 (OMB Control Number 1512–0502). The estimated average burden associated with this collection of information is 5 hours and 30 minutes per respondent or recordkeeper, depending on individual circumstances. Comments concerning this burden estimate and suggestions for reducing this burden should be directed to the Chief, Information Programs Branch, Room 7011, Bureau of Alcohol, Tobacco and Firearms, 1200 Pennsylvania Avenue, NW., Washington, DC 20226, and to the Office of Management and Budget, Washington, DC 20503, Attention: Desk Officer for the Bureau of Alcohol, Tobacco and Firearms.

Administrative Procedure Act

Because this temporary rule merely extends existing procedures concerning tobacco products to the taxation of pipe tobacco, as provided by statute, it is found to be unnecessary and impracticable to issue these regulations with notice and public procedure thereon under 5 U.S.C. 553(b) or subject to the effective date limitation of 5 U.S.C. 553(d).

List of Subjects

27 CFR Part 270

Administrative practice and procedure, Authority delegations, Claims, Electronic fund transfer, Excise taxes, Labeling, Packaging and containers, Penalties, Reporting requirements, Seizures and forfeitures, Surety bonds, Tobacco products.

27 CFR Part 275

Administrative practice and procedure, Authority delegations, Cigarette papers and tubes, Claims, Electronic fund transfer, Customs duties and inspection, Excise taxes, Imports, Labeling, Packaging and containers, Penalties, Reporting requirements, Seizures and forfeitures, Surety bonds, Tobacco products, U.S. possessions, Warehouses.

27 CFR Part 290

Administrative practice and procedure, Aircraft, Authority delegations, Cigarette papers and tubes, Claims, Customs duties and inspection, Excise taxes, Exports, Foreign trade zones, Labeling, Packaging and containers, Penalties, Surety bonds, Tobacco products, Vessels, Warehouses.

27 CFR Part 295

Administrative practice and procedure, Authority delegations, Cigarette papers and tubes, Excise taxes, Labeling, Packaging and containers, Tobacco products.

27 CFR Part 296

Authority delegations, Cigarette papers and tubes, Claims, Disaster assistance, Excise taxes, Floor stocks tax, Penalties, Seizures and forfeitures, Surety bonds, Tobacco products.

Authority and Issuance

Accordingly, title 27 of the Code of Federal Regulations is amended as follows:

PART 270—[AMENDED]

Section A. The regulations in 27 CFR part 270 are amended as follows:

Paragraph 1. The authority citation for part 270 continues to read as follows:

Authority: 26 U.S.C. 5142, 5143, 5146, 5701, 5703–5705, 5711–5713, 5721–5723, 5731, 5741, 5751, 5753, 5761–5763, 6061, 6065, 6109, 6151, 6301, 6302, 6311, 6313, 6402, 6404, 6423, 6676, 6806, 7011, 7212, 7325, 7342, 7502, 7503, 7606, 7805, 31 U.S.C. 9301, 9303, 9304, 9306.

Par. 2. The table of contents for part 270 is amended by adding new §§ 270.25a, 270.61b, 270.216b, and 270.216c to read as follows:

Sec.

* * * * *

270.25a Pipe tobacco tax rate.

* * * * *

270.61b Transitional rule.

* * * * *

270.216b Notice for pipe tobacco.
270.216c Transitional rule.

* * * * *

§ 270.11 [Amended]

Par. 3. Section 270.11 is amended by adding the definition of "Pipe tobacco" and by revising the definitions for "Manufacturer of tobacco products," "Package" and "Tobacco products" to read as follows:

* * * * *

Manufacturer of tobacco products. Any person who manufactures cigars, cigarettes, smokeless tobacco or pipe tobacco, except that such term shall not include (a) a person who produces tobacco products solely for his own personal consumption or use; or (b) a proprietor of a Customs bonded manufacturing warehouse with respect to the operation of such warehouse.

* * * * *

Package. The container in which tobacco products are put up by the manufacturer and offered for sale or delivery to the consumer.

* * * * *

Pipe tobacco. Any tobacco which, because of its appearance, type, packaging, or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco to be smoked in a pipe.

* * * * *

Tobacco products. Cigars, cigarettes, smokeless tobacco, and pipe tobacco. The term does not include smoking tobacco that is not suitable for use or likely to be offered to, or purchased by, consumers as tobacco to be smoked in a pipe.

* * * * *

Par. 4. Section 270.25a is added to read as follows:

§ 270.25a Pipe tobacco tax rate.

A tax of 45 cents per pound and a proportional tax at the like rate on all fractional parts of a pound is imposed on pipe tobacco manufactured in or imported into the United States.

(Pub. L. 100-647, 102 Stat. 3342, 26 U.S.C. 5701)

Par. 5. Section 270.61b is added to read as follows:

§ 270.61b Transitional rule.

Any person who (a) on November 10, 1988, was engaged in business as a manufacturer of pipe tobacco, and (b) before January 1, 1989, submits an application, as provided in this part to engage in such business, may continue to engage in such business pending final action on such application. Pending such final action, all provisions of chapter 52 of the Internal Revenue Code of 1986 shall apply to such applicant in the same manner and to the same extent as if such applicant were a holder of a permit to manufacture pipe tobacco under such chapter 52.

Par. 6. Section 270.72 is amended by revising the language beginning with the word "Provided" to read as follows:

§ 270.72 Use of factory premises.

* * * *Provided,* That tobacco products manufacturers who maintain adequate records in respect to the manufacture and storage of smoking tobacco that is not subject to tax (as well as with respect to tobacco products), showing the date and total quantity in pounds of the tobacco received, shipped or delivered, lost, and destroyed, may continue such operations on the tobacco products factory premises, without application for authorization as prescribed in § 270.47.

Par. 7. Section 270.133 is amended by revising the third sentence to read as follows:

§ 270.133 Amount of individual bond.

* * * The amount of any such bond (or the total amount including strengthening bonds, if any) need not exceed $250,000 for a manufacturer producing or receiving cigarettes in bond; need not exceed $150,000 for a manufacturer producing or receiving

cigars, smokeless tobacco, or pipe tobacco in bond; and need not exceed $250,000 for a manufacturer producing or receiving, any combination of tobacco products in bond.

* * *

Par. 8. Section 270.182 is amended by revising paragraph (a) to read as follows:

§ 270.182 Record of tobacco.

* * * * *

(a) Received (including tobacco resulting from reduction of cigars and cigarettes, and unpackaging of smokeless tobacco and pipe tobacco), together with the name and address of the person from whom received;

* * * * *

§ 270.183 [Amended]

Par. 9. Section 270.183 is amended by revising the introductory paragraph to read as follows:

The record of a manufacturer of tobacco products shall show the date and total quantities of all tobacco products, by kind (small cigars-large cigars; small cigarettes-large cigarettes; chewing tobacco-snuff; pipe tobacco):

* * * * *

Par. 10. Section 270.216b is added to read as follows:

§ 270.216b Notice for pipe tobacco

(a) *Product designation.* Every package of pipe tobacco shall, before removal subject to tax, have adequately imprinted thereon, or on a label securely affixed thereto, the designation "pipe tobacco." As an alternative, packages of pipe tobacco may be designated "Tax Class L."

(b) *Product weight.* Every package of pipe tobacco shall, before removal subject to tax, have adequately imprinted thereon, or on a label securely affixed thereto, a clear statement of the actual pounds and ounces of the product contained therein.

Par. 11. Section 270.216c is added to read as follows:

§ 270.216c Transitional rule.

Notwithstanding the provisions of §§ 270.212 and 270.216b as they relate to pipe tobacco, manufacturers of pipe tobacco may continue to use packages in use prior to January 1, 1989, until March 31, 1990.

Par. 12. The second sentence of § 270.231 is revised to read as follows:

§ 270.231 Consumption by employees.

* * * Each employee may also be gratuitously furnished by the manufacturer, for off-factory personal consumption, not more than 5 large cigars or cigarettes, 20 small cigars or cigarettes, or one retail package of chewing tobacco, snuff or pipe tobacco, or a proportionate quantity of each, without determination and payment of tax, on each day the employee is at work. * * *

Par. 13. The second sentence of § 270.252 is revised to read as follows:

§ 270.252 Reduction of tobacco products to materials.

* * * If the tobacco products have been entered in the factory record as manufactured or received, an entry shall be made in such record of the quantity of pipe tobacco and the kind of quantity of cigars, cigarettes, and smokeless tobacco reduced to materials and of the quantity of tobacco resulting from the reduction. * * *

Par. 14. The first sentence of § 270.255 is revised to read as follows:

§ 270.255 Shortages and overages in inventory.

Whenever a manufacturer of tobacco products makes a physical inventory of packaged tobacco products in bond, either as part of normal operations or when required by an ATF officer, and such inventory discloses a shortage or overage in such products by kind as recorded and reported (i.e. small cigarettes, large cigarettes, small cigars, large cigars, chewing tobacco, snuff, or pipe tobacco), the manufacturer shall enter such shortage or overage in the records required by § 270.183. * * *

PART 275—[AMENDED]

Section B. The regulations in 27 CFR part 275 are amended as follows:

Paragraph 1. The authority citation for part 275 continues to read as follows:

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

Paragraph 2. The table of contents to part 275 is amended by adding new §§ 275.30, 275.72b, and 275.72c; to read as follows:

Sec.

* * * * *

275.30 Pipe tobacco.

* * * * *

275.72b Notice for pipe tobacco.
275.72c Transitional rule.

* * * * *

Paragraph 3. Section 275.11 is amended by revising the definitions of "Computation or computed," "Determined or determination," "Manufacturer of tobacco products," and "Tobacco products," and by adding a definition for "Pipe tobacco" to read as follows:

* * * * *

Computation or computed. When used with respect to the tax on tobacco products of Puerto Rican manufacture, computation or computed shall mean that the bonded manufacturer has ascertained the quantity and kind (small cigars, large cigars, small cigarettes, large cigarettes, chewing tobacco, snuff or pipe tobacco) of tobacco products and the wholesale price of large cigars being shipped to the United States; that adequate bond has been posted to cover the payment, in Puerto Rico, of the tax on such products to be deferred under subpart G of this part; that the tax imposed on such products by 26 U.S.C. 7652(a) has been calculated; that the bonded manufacturer has executed an agreement to pay the internal revenue tax which will become due with respect to such products, as provided in this part; and that an ATF officer has verified and executed a certification of such calculation.

Determined or Determination. When used with respect to the internal revenue tax on tobacco products and cigarette papers and tubes, determined or determination shall mean that the quantity and kind (small cigars, large cigars, small cigarettes, large cigarettes, chewing tobacco, snuff, or pipe tobacco) of tobacco products and the wholesale price of large cigars, or the number of books or sets of cigarette papers of each different numerical content, or the number of cigarette tubes, to be removed subject to internal revenue tax, has been established as prescribed by this part so that the internal revenue tax payable with respect thereto may be calculated.

* * * * *

Manufacturer of tobacco products. Any person who manufactures cigars, cigarettes, smokeless tobacco or pipe tobacco, except that such term shall not include (a) a person who produces tobacco products solely for his own personal consumption or use; or (b) a proprietor of a Customs bonded manufacturing warehouse with respect to the operation of such warehouse.

* * * * *

Pipe tobacco. Any tobacco which because of its appearance, type, packaging, or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco to be smoked in a pipe.

* * * * *

Tobacco products. Cigars, cigarettes, smokeless tobacco, and pipe tobacco. The term does not include smoking tobacco that is not suitable for use or likely to be offered to, or purchased by, consumers as tobacco to be smoked in a pipe.

* * * * *

Paragraph 4. Section 275.30 added to read as follows:

§ 275.30 Pipe tobacco.

A tax of 45 cents per pound and a proportional tax at the like rate on all fractional parts of a pound is imposed on pipe tobacco imported or brought into the United States.

(Pub. L. 100-647, 102 Stat. 3342, 26 U.S.C. 5701)

Paragraph 5. Section 275.72b is added to read as follows:

§ 275.72b Notice for pipe tobacco.

(a) *Product designation.* Every package of pipe tobacco shall, before removal subject to internal revenue tax, have adequately imprinted thereon, or on a label securely fixed thereto, the designation "pipe tobacco." As an alternative, packages of pipe tobacco may be designated "Tax Class L."

(b) *Product weight.* Every package of pipe tobacco shall, before removal subject to internal revenue tax, have adequately imprinted thereon, or on a label securely affixed thereto, a clear statement of the actual pounds and ounces of the product contained therein.

Paragraph 6. Section 275.72c is added to read as follows:

§ 275.72c Transitional rule.

Notwithstanding the provisions of § 275.72b as they relate to pipe tobacco, importers of pipe tobacco may continue to use packages in use prior to January 1, 1989, until March 31, 1990.

§ 275.8 [Amended]

Par. 7. Section 275.81 is amended by adding a new paragraph (c)(6) to read as follows:

* * * * *

(c) * * *

(6) For pipe tobacco: The importer will show the designation "pipe tobacco" or "Tax Class L," the number of pounds and ounces, the rate of tax and the tax due.

* * * * *

§ 275.107 [Amended]

Par. 8. Section 275.107 is amended by revising paragraphs (e) and (f), and by adding a new paragraph (g) and an undesignated paragraph immediately following (g) to read as follows:

* * * (e) the number of cigarette tubes, (f) the pounds and ounces of chewing tobacco and snuff, and (g) the pounds and ounces of pipe tobacco.

If the district director of customs finds that the full amount of the tax has not been prepaid, he will require the difference due to be paid to him prior to release of the tobacco products and cigarette papers and tubes. When the inspection of the shipment has been effected, and any additional tax found to be due has been paid to the district director of customs, the shipment may be released.

§ 275.110 [Amended]

Par. 9. Section 275.110 is amended by redesignating existing paragraphs (e) and (f) as (f) and (g), and by adding a new paragraph (e) to read as follows:

* * * * *

(e) The pounds and ounces of pipe tobacco to be shipped,

* * * * *

Par. 10. Section 275.117 amended by revising paragraphs (c) and (d), and by adding a new paragraph (e) and an undesignated paragraph immediately following (e) to read as follows:

* * * * *

(c) The number of large cigars with a wholesale price of more than $235.294 per thousand, (d) the pounds and ounces of chewing tobacco and snuff, and (e) the pounds and ounces of pipe tobacco.

If the district director of customs finds that the full amount of tax has not been computed, he will require the difference due to be paid to him prior to release of the tobacco products. When the inspection of the shipment has been effected, and any additional tax found to be due has been paid to the district director of customs, the shipment may be released.

Par. 11. Section 275.121 is amended by revising the first sentence, beginning with the word "*Provided,*" to read as follows:

§ 275.121 Amount of bond.

* * *: *Provided,* That the amount of any such bond need not exceed $250,000 where payment of tax on cigarettes or on any combination of tobacco products is deferred; and need not exceed $150,000 where the tax on cigars, smokeless tobacco or pipe tobacco is deferred.

* * * * *

§ 275.139 [Amended]

Par. 12. Section 275.139 is amended by revising paragraph (a) to read as follows:

* * * * *

(a) Date, quantity, kind of cigars, cigarettes, smokeless tobacco and pipe tobacco (number of small cigars—large cigars; number of small cigarettes—large cigarettes; pounds and ounces of chewing tobacco—snuff; pounds and ounces of pipe tobacco).

* * * * *

PART 290—[AMENDED]

Section C. The regulations in 27 CFR part 290 are amended as follows:

Paragraph 1. The authority citation for part 290 continues to read as follows:

Authority: 26 U.S.C. 5142, 5143, 5146, 5701, 5703-5705, 5711-5713, 5721-5723, 5731, 5741, 5751, 6061, 6065, 6151, 6402, 6404, 6806, 7011, 7212, 7342, 7606, 7805, 31 U.S.C. 9301, 9303, 9304, 9306.

§ 290.11 [Amended]

Par. 2. Section 290.11 is amended by adding the definition for "Pipe tobacco" and by revising the definitions for "Manufacturer of tobacco products" and "Tobacco products" to read as follows:

* * * * *

Manufacturer of tobacco products. Any person who manufactures cigars, cigarettes, smokeless tobacco, or pipe tobacco, except that such term shall not include (a) a person who produces cigars, cigarettes, smokeless tobacco, or pipe tobacco solely for his own personal consumption or use; or (b) a proprietor of a Customs bonded manufacturing warehouse with respect to the operation of such warehouse.

* * * * *

Pipe tobacco. Any tobacco which, because of its appearance, type, packaging, or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco to be smoked in a pipe.

* * * * *

Tobacco products. Cigars, cigarettes, smokeless tobacco, and pipe tobacco. The term does not include smoking tobacco that is not suitable for use or likely to be offered to, or purchased by, consumers as tobacco to be smoked in a pipe.

* * * * *

Par. 3. Section 290.143 is revised to read as follows:

§ 290.143 General.

(a) Every export warehouse proprietor shall make a true and accurate inventory on ATF Form 3373 (5220.3) to the Regional Director (Compliance), of the numbers of (1) small cigars, (2) large cigars, (3) small cigarettes, (4) large cigarettes, (5) cigarette papers, and (6) cigarette tubes; and the pounds and ounces of (7) chewing tobacco, (8) snuff, and (9) pipe tobacco held by him at the times specified in this subpart.

(b) This inventory shall be subject to verification by an ATF officer. A copy of each inventory shall be retained by the export warehouse proprietor for 2 years following the close of the calendar year in which the inventory is made and shall be made available for inspection by any ATF officer upon request.

PART 295—[AMENDED]

Section D. The regulations in 27 CFR part 295 are amended as follows:

Paragraph 1. The authority citation for part 295 continues to read as follows:

Authority: 26 U.S.C. 5703, 5704, 5705, 5723, 5741, 5751, 5762, 5763, 6313, 7212, 7342, 7606, 7805, 44 U.S.C. 3504(h).

Par. 2. The table of contents for part 295 is amended by adding new §§ 295.45a and 295.45b to read as follows:

Sec.

* * * * *

* * * * *

Par. 3. Section 295.11 is amended by adding the definition for "Pipe tobacco" and by revising the definitions for "Manufacturer of tobacco products," and "Tobacco products" to read as follows:

* * * * *

Manufacturer of tobacco products. Any person who manufactures cigars, cigarettes, smokeless tobacco, or pipe tobacco, except that such term shall not include (a) a person who produces cigars, cigarettes, smokeless tobacco, or pipe tobacco solely for his own personal consumption or use; or (b) a proprietor of a Customs bonded manufacturing warehouse with respect to the operation of such warehouse.

* * * * *

Pipe tobacco. Any tobacco which, because of its appearance, type, packaging, or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco to be smoked in a pipe.

* * * * *

Tobacco products. Cigars, cigarettes, smokeless tobacco, and pipe tobacco. The term does not include smoking tobacco that is not suitable for use or likely to be offered to, or purchased by, consumers as tobacco to be smoked in a pipe.

* * * * *

Par. 4. Section 295.45a is added to read as follows:

§ 295.45a Notice for pipe tobacco.

(a) *Product designation.* Every package of pipe tobacco shall, before removal subject to tax, have adequately imprinted thereon, or on a label securely affixed thereto, the designation "pipe tobacco." As an alternative, packages of pipe tobacco may be designated "Tax Class L."

(b) *Product weight.* Every package of pipe tobacco shall, before removal subject to tax, have adequately imprinted thereon, or on a label securely affixed thereto, a clear statement of the actual pounds and ounces of the product contained therein.

Par. 5. Section 295.45b is added to read as follows:

§ 295.45b Transitional rule.

Notwithstanding the provisions of §§ 295.42 and 295.45a as they relate to pipe tobacco, manufacturers of pipe tobacco may continue to use packages in use prior to January 1, 1989, until March 31, 1990.

PART 296—[AMENDED]

Section E. The regulations in 27 CFR part 296 are amended as follows:

Par. 1. The overall authority citation for 27 CFR part 296 is added to read as follows:

Authority: 18 U.S.C. 2341–2346, 26 U.S.C. 5708, 5751, 5761–5763, 6001, 6601, 6621, 6622, 7212, 7342, 7602, 7606, 7608, 7805, 44 U.S.C. 3504(h), 49 U.S.C. 782.

Par. 2. Part 296 subparts A, C, F, and G are amended by removing the authority citation from the beginning of each subpart.

Par. 3. The table of contents for part 296 is amended by adding a new subpart H to read as follows:

Sec.

* * * * *

Subpart H—Floor Stocks Tax on Pipe Tobacco Held For Sale On January 1, 1989

Par. 4. Section 296.72 is amended by revising the definition of "Tobacco products" to read as follows:

* * * * *

Tobacco products. Cigars, cigarettes, smokeless tobacco, and pipe tobacco. The term does not include smoking tobacco that is not suitable for use or likely to be offered to, or purchased by, consumers as tobacco to be smoked in a pipe.

* * * * *

Par. 5. Section 296.74 is revised to read as follows:

§ 296.74 Execution and filing of claims.

Claims under this subpart shall be executed on AFT Form 2635 (5620.8), Claim—Alcohol, Tobacco and Firearms Taxes, in accordance with the applicable instructions on the form, and filed with the Regional Director (Compliance) of the region in which the tobacco products or cigarette papers or tubes were lost, rendered unmmarketable, or condemned, within 6 months after the date on which the President makes the determination that the disaster has occurred. The claim shall state all the facts on which the claim is based, and shall set forth the number of small cigars, large cigars, (itemized separately as to the taxable wholesale price), small cigarettes, large cigarettes, cigarette papers, cigarette tubes, the pounds and ounces of chewing tobacco and snuff, and the pounds and ounces of pipe tobacco, as the case may be, and the rate and the amount claimed with respect to each article set forth, substantially in the form as shown in the example below:

Example

Quantity	Article	Rate of tax	Amount
20,000	Small cigars	$0.75 per thousand.	$15.00
1,000	Large cigars—wholesale price $100 per thousand.	8½ pct of wholesale price.	8.50
500	Large cigars—wholesale price $236 per thousand.	$20 per thousand.	10.00
10,000	Small cigarettes.	$8 per thousand.	80.00
5,000	Large cigarettes.	$8.40 per thousand.	42.00
2,000 sets	Cigarette papers—50 each set.	$0.005 per set.	10.00
1,000 sets	Cigarette papers—100 each set.	$0.01 per set.	10.00
1,000	Cigarette tubes.	$0.01 per 50 tubes.	0.20
100 lbs	Chewing tobacco.	$.08 per lb	8.00
200 lbs	Snuff	$.24 per lb	48.00
100 lbs	Pipe tobacco	$.45 per lb	45.00
Total claimed.			$276.70

The claimant shall certify on the claim to the effect that no amount of internal revenue tax or customs duty claimed therein has been or will be otherwise claimed under any other provision of law or regulations.

Par. 6. Section 296.163 is amended by revising the definitions for "Manufacturer of tobacco products" and "Tobacco products" to read as follows:

* * * * *

Manufacturer of tobacco products. Any person who manufactures cigars, cigarettes, smokeless tobacco, or pipe tobacco, except that such term shall not include (a) a person who produces cigars, cigarettes, smokeless tobacco, or pipe tobacco solely for his own personal consumption or use; or (b) a proprietor of a Customs bonded manufacturing warehouse with respect to the operation of such warehouse.

* * * * *

Tobacco products. Cigars, cigarettes, smokeless tobacco, and pipe tobacco. The term does not include smoking tobacco that is not suitable for use or likely to be offered to, or purchased by consumers, as tobacco to be smoked in a pipe.

* * * * *

Par. 7. A new subpart H is added to read as follows:

Subpart H—Floor Stocks Tax on Pipe Tobacco Held for Sale on January 1, 1989

§ 296.171 Scope of subpart.

The regulations in this subpart relate to the floor stocks tax imposed by Public Law 100-647 on pipe tobacco held for sale on January 1, 1989.

§ 296.172 Meaning of terms.

When used in this subpart, terms shall have the meaning prescribed below:

ATF Officer. An officer of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform any function relating to the administration or enforcement of this part.

Controlled Group. Pursuant to 26 U.S.C. 5061(e)(3), the term "controlled group" means a controlled group of corporations, as defined in 26 U.S.C. 1563, and implementing regulations in 26 CFR 1.1563-1 through 1.1563-4, except that the words "at least 80 percent" shall be replaced by the words "more than 50 percent" in each place they appear in subsection (a) of 26 U.S.C. 1563, as well as in the implementing regulations. Controlled groups of corporations include, but are not limited to:

(a) Parent-subsidiary controlled groups as defined in 26 CFR 1.1563-1(a)(3).

(b) Brother-sister controlled groups as defined in 26 CFR 1.1563-1(a)(2).

(c) Combined groups as defined in 26 CFR 1.1563-1(a)(4)

Also, the rules for a controlled group of corporations apply in a similar fashion to groups which include partnerships and/or sole proprietorships. If one entity maintains more than 50% control over a group consisting of corporations and one, or more, partnerships and/or sole proprietorships, all are members of a controlled group.

Foreign-trade zone. A foreign-trade zone established and operated pursuant to the Act of June 18, 1934, as amended.

Person. This term includes an individual, a trust, estate, partnership, association, company, or corporation. It also includes any State or political subdivision thereof, or any agency or instrumentality of a State or political subdivision thereof.

Pipe tobacco. Any tobacco which because of its appearance, type, packaging, or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco to be smoked in a pipe.

Regional Director (Compliance). The principal regional official responsible for administering regulations in this part.

§ 296.173 Scope of tax.

(a) *General.* Except as provided in paragraph (b) of this section, the floor stocks tax is imposed on all pipe tobacco manufactured or imported into the United States, which is removed from the factory or from Internal Revenue bond, or from Customs custody before January 1, 1989, and held on such date for sale by any person. Pipe tobacco subject to the floor stocks tax is regarded as held for sale by the one who owns such tobacco at the first moment of January 1, 1989. Pipe tobacco in transit, or in a warehouse, storeroom, or distributing depot must be included in the return and inventory of the owner. If ownership does not pass to the consignee until delivery, pipe tobacco in transit at the first moment of January 1, 1989, shall be regarded as owned or held for sale by the consignor at that time. The floor stocks tax does not apply to pipe tobacco held in ATF or Customs bond on the first moment of January 1, 1989.

(b) *Exemption.* No floor stocks tax shall be imposed on any person who does not have a tax liability in excess of $1,000. For purposes of determining the application of the $1,000 exemption, all persons who are treated as a single taxpayer under 26 U.S.C. 5061(e)(3) (pertaining to "controlled groups") shall be treated as one person.

(c) *Treatment of pipe tobacco in foreign trade zones.* Notwithstanding the Act of June 18, 1934 (48 Stat. 998, 19 U.S.C. 81a) or any other provisions of law, pipe tobacco, which is located in a foreign trade zone on January 1, 1989, shall be subject to floor stocks tax and shall be treated for purposes of this Subpart as held on such date for sale if—

(1) Internal Revenue taxes have been determined, or Customs duties liquidated, with respect to such pipe tobacco before such date pursuant to a request made under the first provision of section 3(a) of such Act, or

(2) Such pipe tobacco is held on such date under the supervision of a Customs officer pursuant to the second proviso of section 3(a).

§ 296.174 Rate of tax.

The rate of floor stocks tax on pipe tobacco is 45 cents per pound and a proportionate tax at the like rate on all fractional parts of a pound.

§ 296.175 Payment of tax.

The floor stocks tax is payable by every person who holds for sale, at the first moment of January 1, 1989, pipe tobacco, except those persons exempt under § 296.171(b). The tax shall be paid on or before February 14, 1989, and shall accompany the floor stocks tax return. Checks and money orders shall be made payable to the Bureau of Alcohol, Tobacco and Firearms or ATF, and shall show the taxpayer's name and employer identification number.

§ 296.176 Return.

(a) *General.* Each person who holds for sale, at the first moment of January 1, 1989, pipe tobacco which is not exempt under § 296.171(b), shall make and file a return for the pipe tobacco so held. The return shall be made on ATF Form 5200.23, Pipe Tobacco Floor Stocks Tax Return. The return shall be prepared in duplicate, in accordance with the instructions on the form. The original shall be filed no later than February 14, 1989, with the Bureau of Alcohol, Tobacco and Firearms at the address indicated on the form. A copy shall be retained by the taxpayer as prescribed in § 296.176. Subject to 26 U.S.C. 7502, any floor stocks tax return that is postmarked on or before February 14, 1989, shall be considered to have been timely filed.

(b) *Consolidated return for a single taxpayer having multiple locations.* Where pipe tobacco subject to floor stocks tax is held at more than one location or place of business, a consolidated return representing the total liability of the taxpayer shall be filed if each location shares a common identification number. On the consolidated return the taxpayer shall show, on the form or an attachment, the name and address of each place of business where pipe tobacco subject to floor stocks tax is held and the amount of pipe tobacco so held at each such place.

(c) *Controlled group.* When pipe tobaacco subject to floor stocks tax is held at more than one location or place of business by members of a controlled group, a consolidated return representing the total liability may be filed if the members share a common employer identification number. A separate return is required to be filed by each member having an individual employer identification number. If a consolidated return is filed, the controlled group shall show, on the form or an attachment, the name and address of each place of business where pipe tobacco is held subject to floor stocks tax, and the quantity of pipe tobacco held at each such place.

(Approved by the Office of Management and Budget under control number 1512–0498)

§ 296.177 Inventory.

(a) *General.* The pipe tobacco floor stocks tax liability required to be shown on the floor stocks tax return shall be established by physical inventory. All persons holding pipe tobacco for sale, including those holding pipe tobacco exempt from floor stocks tax under the provisions of § 296.173(b), shall take a complete inventory at each location where pipe tobacco is held. The inventory shall be the basis for establishing the quantity of all pipe tobacco subject to floor stocks tax, held as of the first moment of January 1, 1989. Pipe tobacco in transit on the first moment of January 1, 1989, shall be included in the inventory of the owner of the articles at that moment.

(b) *Record of inventory.* The inventory shall be recorded in writing as it is being taken by the taxpayer and retained as prescribed in § 296.178.

(c) *Time of taking inventory.* The inventory shall be taken as of the beginning of business January 1, 1989. Workback inventories will be acceptable if they are supported by adequate commercial records of receipt and disposition of pipe tobacco retained at the place of business to which the inventory pertains.

§ 296.178 Retention of records.

Each person liable for floor stocks tax shall keep a copy of the floor stocks tax return and inventory record at the place of business covered thereby. In the case of a consolidated return, or when one return is filed on behalf of a controlled group, the return shall be kept at the taxpayer's principal place of business with a copy of each inventory record supporting the tax return, and a copy of the inventory record shall also be kept at the specific place of business to which the inventory pertains. Such documents and records shall be retained at least 3 years after the date of filing of the floor stocks tax return, and shall be available for inspection by ATF officers. The Regional Director (Compliance) may also require these documents and records to be retained for an additional period of not more than 3 years in any case where he deems such retention to be necessary or advisable for the protection of the revenue.

§ 296.179 Refund of floor stocks tax.

A claim for refund may be filed by any person who has paid a floor stocks tax on pipe tobacco and who claims that he made an overpayment of that tax. Such a claim shall be filed on ATF F 2635 (5620.8), Claim—Alcohol, Tobacco and Firearms Taxes, contain the information required by the form, and be supported by a statement of the facts and evidence upon which the claim is based. The claim shall be filed with the Regional Director (Compliance), Bureau of Alcohol, Tobacco and Firearms, for the region in which the inventory was held and on which the tax was paid. Claims filed under this section shall comply with the provisions of subpart A of this part.

§ 296.180 Penalties and interest.

(a) *Penalties.* All civil and criminal penalties and forfeiture provisions of the Internal Revenue Code (title 26 U.S.C.), which are applicable to excise taxes on pipe tobacco, are applicable also to the pipe tobacco floor stocks tax.

(b) *Interest.* Interest shall accrue at the rate established by the Internal Revenue Service, compounded daily, on all floor stocks tax that is not paid on or before February 14, 1989.

(26 U.S.C. 6601, 6622)

§ 296.181 Authority of ATF officers.

(a) *Entry of premises; penalties for interference.* Any ATF officer may enter, in the daytime, any premises where pipe tobacco subject to floor stocks tax is kept, so far as may be necessary for the purpose of examining such product. When such premises are open at night, any ATF officer may enter them, while so open, in the performance of his official duties. If the owner or other person in charge of such premises refuses to admit any ATF officer, or to permit him to examine such pipe tobacco, he shall be subject to the penalties prescribed by 26 U.S.C. 7342. Further, any person who corruptly, or by force or threat of force, attempts to intimidate or impede any ATF officer in the performance of the officer's official duties, shall, upon conviction, be subject to the penalty prescribed by 26 U.S.C. 7212.

(b) *Examination.* With respect to ATF examination of books and witnesses in connection with ascertaining, determining, or collecting floor stocks tax, see 27 CFR 70.22.

Authority: (26 U.S.C. 7212, 7342, 7602, 7606 7608).

Signed: August 4, 1989.

Stephen E. Higgins,

Director.

Approved: August 30, 1989.

Salvatore R. Martoche,

Assistant Secretary, (Enforcement).

[FR Doc. 89-27239 Filed 11-24-89; 8:45 am]

BILLING CODE 4810-31-M