

'attacking' the earth's crust (e.g., for cutting and breaking down rock, earth, coal, etc.; earth excavation, digging, drilling, etc.), or for preparing or compacting the terrain (e.g., scraping, levelling, grading, tamping or rolling)." The shield supports do not "attack" the earth's crust, nor do they prepare or compact the terrain. Accordingly, based on the common meaning of the terms "excavating" and "extracting," and the guidance of EN 84.30, the shield supports cannot be classified under heading 8430, HTSUS.

#### Proposed Change of Practice

Customs believes that the shield supports are classifiable under heading 8479, HTSUS, which provides for machines and mechanical appliances having individual functions, not specified or included elsewhere in the chapter. The function performed by the shield supports is not described by any heading in the tariff schedule.

The shield supports prevent the mine roof from collapsing onto the system's shearer and face conveyor. This function is distinct and separable from that which is performed by the other components of the long wall mining system, which is designed to cut and then transport coal. While the supports also move the entire system forward, they do not perform a cutting or (coal) transportation function. See EN 84.79 (for examples of devices having "individual functions"). Accordingly, the shield supports are classifiable under heading 8479, HTSUS, specifically under subheading 8479.89.95, HTSUS.

#### Authority

This notice is published in accordance with section 177.10, Customs Regulations (19 CFR 177.10).

#### Comments

Before adopting this proposed change in practice, consideration will be given to any written comments timely submitted to Customs. Comments submitted will be available for public inspection in accordance with the Freedom of Information Act (5 U.S.C. 552), section 1.4, Treasury Department Regulations (31 CFR 1.4) and section 103.11(b), Customs Regulations (19 CFR 103.11(b)), on regular business days between the hours of 9:00 a.m. and 4:30 p.m. at the Office of Regulations and Rulings, Franklin Court, 1099 14th Street, N.W., Suite 4000, Washington, D.C.

Approved: November 7, 1996.  
John P. Simpson,  
*Deputy Assistant Secretary of the Treasury.*  
George J. Weise,  
*Commissioner of Customs.*  
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BILLING CODE 4820-02-P

#### Internal Revenue Service

[CO-24-96]

#### 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 regulation, CO-24-96 (TD 8677), Consolidated Returns—Limitations on the Use of Certain Losses and Deductions (§ 1.1502-21T(b)).

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

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

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

#### SUPPLEMENTARY INFORMATION:

**Title:** Consolidated Returns—Limitations on the Use of Certain Losses and Deductions.

**OMB Number:** 1545-1237.

**Regulation Project Number:** CO-24-96.

**Abstract:** Section 1.1502-21T(b)(3) of the regulation contains a collection of information which permits a consolidated group of corporations to elect to relinquish a carryback period with respect to a consolidated net operating loss. The common parent of the group must file a statement evidencing the election with the income tax return of the group. The statement is required to assure that an election to

relinquish a carryback period is properly documented.

**Current Actions:** There is no change to this existing regulation.

**Type of Review:** Extension of OMB approval.

**Affected Public:** Business or other for-profit organizations.

**Estimated Number of Respondents:** 6,000.

**Estimated Time Per Respondent:** 10 minutes.

**Estimated Total Annual Burden Hours:** 1,000.

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: December 2, 1996.

Garrick R. Shear,

*IRS Reports Clearance Officer.*

[FR Doc. 96-31131 Filed 12-5-96; 8:45 am]

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#### Joint Board for the Enrollment of Actuaries; Advisory Committee on Actuarial Examinations; Meeting

Notice is hereby given that the Advisory Committee on Actuarial Examinations will meet in Conference Room 5718 of the Main Internal Revenue Service Building, 1111