

3. Section \_\_\_\_900 is amended by revising paragraph (e), to read as follows:

**§ \_\_\_\_900 Purpose, procedure and applicability of subparts J and K of this part.**

\* \* \* \* \*

(e) *Revalidation of employer attestations in effect on September 30, 1995.* Any employer's attestation which was valid on September 30, 1995, is revalidated effective on September 30, 1995 and shall remain valid through November 30, 1995, unless withdrawn or invalidated.

4. Section \_\_\_\_910(b)(2)(i) is amended by removing the phrase "through September 30, 1995" and adding in lieu thereof the phrase "through November 30, 1995".

5. Section \_\_\_\_910(e) is amended by removing from the first sentence the phrase "after September 30, 1995" and adding in lieu thereof the phrase "after November 30, 1995"; and by removing from the penultimate sentence the phrase "prior to September 30, 1995" and adding in lieu thereof the phrase "prior to November 30, 1995".

6. Section \_\_\_\_940(d)(1)(i)(B) is amended by removing the date "September 30, 1995" and adding in lieu thereof the date "November 30, 1995".

7. Section \_\_\_\_940(h)(1) is amended by removing the date "September 30, 1995" and adding in lieu thereof the date "November 30, 1995".

8. Section \_\_\_\_940(h)(3) is amended by removing the date "September 30, 1995" and adding in lieu thereof the date "November 30, 1995".

**Adoption of Joint Interim Final Rule**

The agency-specific adoption of the Joint Interim Final Rule, which appears at the end of the common preamble, appears below:

**TITLE 20—EMPLOYEES' BENEFITS**

**CHAPTER V—EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR**

1. Part 655 of chapter V of title 20, Code of Federal Regulations, is amended as follows:

**PART 655—TEMPORARY EMPLOYMENT OF ALIENS IN THE UNITED STATES**

a. The authority citation for part 655 continues to read as follows:

Authority: Section 655.0 issued under 8 U.S.C. 1101(a)(15)(H)(i) and (ii), 1182 (m) and (n), 1184, 1188, and 1288(c); 29 U.S.C. 49 *et seq.*; sec. 3(c)(1), Pub. L. 101-238, 103 Stat. 2099, 2103 (8 U.S.C. 1182 note); sec. 221(a), Pub. L. 101-649, 104 Stat. 4978, 5027 (8 U.S.C. 1184 note); and 8 CFR 214.2(h)(4)(i).

Section 665.00 issued under 8 U.S.C. 1101(a)(15)(H)(ii), 1184, and 1188; 29 U.S.C. 49 *et seq.*; and 8 CFR 214.2(h)(4)(i).

Subparts A and C issued under 8 U.S.C. 1101(a)(15)(H)(ii)(b) and 1184; 29 U.S.C. 49 *et seq.* and 8 CFR 214.2(h)(i).

Subpart B issued under 8 U.S.C. 1101(a)(15)(H)(ii)(a), 1184, and 1188; and 29 U.S.C. 49 *et seq.*

Subparts D and E issued under 8 U.S.C. 1101(a)(15)(H)(i)(a), 1182(m), and 1184; 29 U.S.C. 49 *et seq.*; and sec. 3(c)(1), Pub. L. 101-238, 103 Stat. 2099, 2103 (8 U.S.C. 1182 note).

Subparts F and G issued under 8 U.S.C. 1184 and 1288(c); and 29 U.S.C. 49 *et seq.*

Subparts H and I issued under 8 U.S.C. 1101(a)(15)(H)(i)(b), 1182(n), and 1184; and 29 U.S.C. 49 *et seq.*

Subparts J and K issued under 29 U.S.C. 49 *et seq.*; and sec. 221(a), Pub. L. 101-649, 104 Stat. 4978, 5027 (8 U.S.C. 1184 note).

b. Part 655 is amended as set forth in the Joint Interim Final Rule, which appears at the end of the common preamble.

**TITLE 29—LABOR**

**CHAPTER V—WAGE AND HOUR DIVISION, DEPARTMENT OF LABOR**

2. Part 508 of chapter V of title 29, Code of federal regulations, is amended as follows:

**PART 508—ATTESTATIONS FILED BY EMPLOYERS UTILIZING F-1 STUDENTS FOR OFF-CAMPUS WORK**

a. The authority citation for part 508 continues to read as follows:

Authority: 29 U.S.C. 49 *et seq.*; and sec. 221(a), Pub. L. 101-649, 104 Stat. 4978, 5027 (8 U.S.C. 1184 note).

b. Part 508 is amended as set forth in the Joint Interim Final Rule, which appears at the end of the common preamble.

Signed at Washington, DC, this 21st day of September, 1995.

Raymond Uhalde,

*Deputy Assistant Secretary, for Employment and Training.*

Maria Echaveste,

*Administrator, Wage and Hour Division Employment Standards Administration.*

[FR Doc. 95-23782 Filed 9-26-95; 8:45 am]

BILLING CODE 4510-30-M; 4510-27-M

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 301**

[T.D. 8610]

RIN 1545-AP98

**Taxable Mortgage Pools; Correction**

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains corrections to final regulations, Treasury Decision 8610, which was published in the Federal Register on Monday, August 7, 1995 (60 FR 40086). The final regulation relates to taxable mortgage pools.

**EFFECTIVE DATE:** September 6, 1995.

**FOR FURTHER INFORMATION CONTACT:** Arnold P. Golub or Marshall D. Geiring, (202) 622-3950 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations that are the subject of this correction are under section 7701(i) of the Internal Revenue Code.

**Need for Correction**

As published, T.D. 8610 contain errors which may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the publication of the final regulation (T.D. 8610), which was the subject of FR Doc. 95-19285, is corrected as follows:

**§ 301.7701(i)-1 [Corrected]**

1. On page 40089, column 1, § 301.7701(i)-1 (c)(4)(ii), the third line from the bottom of the paragraph, the language "taxes, insurance premium, or other" is corrected to read "taxes, insurance premiums, or other".

2. On page 40091, column 3, § 301.7701(i)-1 (g)(3), paragraph (iv) of *Example 5*, the third line from the bottom of the paragraph, the language "treat the \$9,375,000 obligation as principally" is corrected to read "treat a \$9,375,000 obligation as principally".

Cynthia E. Grigsby,  
*Chief, Regulations Unit, Assistant Chief Counsel (Corporate).*

[FR Doc. 95-23903 Filed 9-26-95; 8:45 am]

BILLING CODE 4830-01-P

**POSTAL SERVICE****39 CFR Parts 20 and 111****Amendment of International Mail Manual Part 123, Customs Forms Required, and Domestic Mail Manual Part E010, Overseas Military Mail**

AGENCY: Postal Service.

ACTION: Final rule.

**SUMMARY:** The Postal Service, after considering the written responses to its request published in the Federal Register on December 28, 1994 (59 FR 66839-66844), for public comment on proposed amendments to International Mail Manual part 123, Customs Forms Required, and Domestic Mail Manual part E010, Overseas Military Mail, hereby gives notice that it is implementing the amendments. Certain federal government agencies, however, are exempted as explained in the Supplementary Information.

In addition to the current requirement that all international mail containing dutiable articles must bear a customs declaration form, a customs form will be required, with certain exceptions, on the following types of mail:

- All international letters weighing more than 16 ounces;
- All international letter packages weighing more than 16 ounces;
- All international printed matter weighing more than 16 ounces;
- All international small packets, matter for the blind, M-bags, parcel post packages, and Express Mail International Service items, regardless of weight; and
- All domestic mail weighing more than 16 ounces sent to, from, or between overseas military post offices (APO and FPO destinations).

EFFECTIVE DATE: May 4, 1996.

**FOR FURTHER INFORMATION CONTACT:** Walter J. Grandjean, (202) 268-5180.

**SUPPLEMENTARY INFORMATION:** On December 28, 1994, the Postal Service published in the Federal Register (59 FR 66839-66844) a notice of proposed rulemaking to amend International Mail Manual part 123 and Domestic Mail Manual part E010 to change the conditions under which customs declaration forms will be used on international and military mail and under which the Postal Service will use these forms.

In addition to the current requirement that all international mail containing dutiable articles must bear a customs declaration form, a customs form will be required, with certain exceptions, on the following types of mail:

- All international letters weighing more than 16 ounces;

- All international letter packages weighing more than 16 ounces;
- All international printed matter weighing more than 16 ounces;
- All international small packets, matter for the blind, M-bags, parcel post packages, and Express Mail International Service items, regardless of weight; and
- All domestic mail weighing more than 16 ounces sent to, from, or between overseas military post offices (APO and FPO destinations).

These new requirements will strengthen aviation security by establishing procedures that deter mailers from using the mails to send, knowingly or unknowingly, dangerous material or explosives. The four key aspects of these requirements are as follows:

- (1) The face-to-face interaction between the mailer and a postal employee;
- (2) The completion of a document (the customs declaration form) containing the mailer's name, address, and signature;
- (3) The inclusion of a statement on the customs form regarding the safety of the contents of the item and the "security controls" to which the item is subject; and
- (4) The retention of one copy of the customs form until such time as delivery of the item is completed.

The Postal Service requested comments by January 27, 1995, and by that date received two comments: one from a federal government agency and one from a private individual.

The federal government agency requested that the proposal be amended to exclude official mail going to, from, or between military post offices (MPOs). The agency commented that federal government agencies sending official mail are not authorized to use permits or mailing systems for mail originating at MPOs and that all such mail bears either postage stamps or meter postage. Moreover, all government agency mailers are known mailers.

The Postal Service agrees. Accordingly, Domestic Mail Manual part E010 is amended by adding section E010.2.6 to provide that official mail going to, from, or between MPOs is exempt from the requirements for customs declaration forms unless customs declarations are necessary for customs treatment.

The other commenter noted that the new requirements will compel mailers to present at post offices many items currently permitted to be deposited into collection boxes or given to delivery employees and that these requirements will compel mailers to provide a return

address on items not currently requiring one. He stated that the new requirements provide for an automatic mail cover and questioned the ability of the Postal Service to match records of customs declaration forms retained at post offices with the corresponding items. He further stated that the Postal Service gave no explanation why matter for the blind, small packets, and Express Mail, if weighing less than 16 ounces, are not exempted from the required use of customs forms as done for nondutiable letters, letter packages, and printed matter, if weighing less than 16 ounces. In addition, he noted that no distinction exists between MPOs at overseas locations and those at domestic locations. In summary, the commenter believed that the Postal Service will gain no real benefit from the changes in its requirements for customs forms.

The Postal Service disagrees with the views expressed by this commenter. It is true that some international mail items and military mail items that do not now have to be presented for mailing at a post office will, with the implementation of the new requirements, have to be taken there for face-to-face acceptance. The 16-ounce limit was selected, in part, because only a small amount of international and military mail, weighing more than 16 ounces, is currently deposited into collection boxes or given to delivery employees. Rather, this mail usually requires mailers to have their items weighed and postage rates calculated by a postal employee at a post office. Moreover, these same mailers frequently must obtain the appropriate customs declaration forms and purchase additional international special services such as registry. The Postal Service believes that the new requirements will not increase substantially the number of window transactions in fulfilling the new customs forms requirements.

As a rule, a return address is not required on most mail. The new requirements will not change current requirements. Currently, when a mailer sending international mail uses a customs declaration form (either PS Form 2966-A or PS Form 2966-B), the mailer must include his or her name and return address on the form. This requirement will continue with the revised PS Form 2976-A; this form, when detached, will not show the mailer's name and return address on the item. The mailer will have to write his or her name and return address elsewhere on the item.

The retention of a copy of the customs declaration form by the Postal Service does not provide an automatic mail cover. The information collected on this

copy is retained for only a short time. During that time, the copy is not used to collect information except for an investigation in the event of a credible threat to aviation security. Moreover, the Postal Service already retains similar records on forms required for certain items such as Express Mail and registered mail.

The requirements for the use of customs declaration forms on small packets and on Express Mail International Service (EMS) items are not changed. All small packets currently require a customs form; this requirement is not changed. Customs declaration requirements for EMS, which vary by content and destination country, are detailed for each country in the Individual Country Listing pages of the International Mail Manual (IMM). A copy of the EMS mailing label is currently retained for each EMS item mailed, regardless of contents.

All matter for the blind will be required to bear a customs declaration form. Most of this mail weighs more than 16 ounces and only a few mailers are eligible for this service. In addition, matter for the blind mailed at the airmail rate is often indistinguishable from other types of mail.

The Postal Service continues to believe that although the change in requirements for customs declaration forms is not a foolproof measure, it serves as an additional deterrent to mailers who knowingly mail dangerous material, while it provides notice to mailers who are unaware of the regulations against mailing dangerous or prohibited material.

The requirements for the private printing of Postal Service customs declaration forms (see IMM section 123.3) are also changed to clarify and define the specifications for the new forms. The Postal Service believes that this change will ensure that privately printed customs forms meet the same specifications (that is, for color, format, size, printing, numbering, adhesive quality (if required), and barcoding) as those used for the Postal Service forms.

IMM section 123.722 is also amended by adding the requirement for a Postal Service postmark on copy 3, Dispatch

Note, of Form 2976-A. This requirement was inadvertently omitted in the proposed rule.

The Postal Service will implement the new requirements on May 4, 1996. Until that date, mailers must continue using currently required customs declaration forms.

The Postal Service hereby adopts the following amendments to the International Mail Manual and the Domestic Mail Manual, which are both incorporated by reference in the Code of Federal Regulations. See 39 CFR 20.1 and 39 CFR 111.1, respectively.

#### List of Subjects

##### 39 CFR Part 20

Customs duties and inspections, Foreign relations, Foreign trade, International postal services, Postal Service.

##### 39 CFR Part 111

Administrative practice and procedure, Postal Service.

#### **PART 20—[AMENDED]**

1. The authority citation for 39 CFR part 20 continues to read as follows:

Authority: 5 U.S.C. 552(a); 39 U.S.C. 401, 404, 407, 408.

2. The International Mail Manual is amended by revising part 123, Customs Forms Required, to read as follows:

#### 123 Customs Forms

##### 123.1 General

Only two customs declaration forms are used, as required under 123.6, for international mail: Form 2976, Customs CN 22 (old C 1); and Form 2976-A, Customs Declaration and Dispatch Note CP 72 (old C 2/CP 3/CP 2). Form 2976-E, Customs Declaration Envelope CP 91, is used with Form 2976-A for parcel post packages. Only forms dated May 1996 or later may be used.

##### 123.2 Availability

Customs declaration forms are available without charge at post offices. On request, mailers may receive a reasonable supply for mail preparation.

#### 123.3 Privately Printed Forms

Mailers may privately print Forms 2976 and 2976-A if authorized. Privately printed forms must be identical in size, design, and color with the Postal Service forms, and each form must contain a unique barcode number that can be read by Postal Service equipment. Form specifications may be obtained from the Manager, Business Mail Acceptance, U.S. Postal Service, 475 L'Enfant Plaza SW, Washington DC 20260-6808. For authorization, mailers must submit at least two preproduction samples to Business Mail Acceptance, at the above address, for review and approval. If three or more items are presented at one time, the mailer may omit printing the post office copy of Forms 2976 and 2976-A if a manifest of the items is provided. The manifest must contain the same mailer's certification statement and edition date printed on the Postal Service forms. Entries on the manifest must be typewritten or printed in ink or by ballpoint pen. The manifest option must be indicated at the time that the mailer requests to produce privately printed forms.

#### 123.4 Nonpostal Forms

Certain items must bear one or more of the forms required by the nonpostal export regulations described in chapter 5.

#### 123.5 Place of Mailing

Items requiring customs declaration forms may be mailed only by presenting the items and completed forms at a post office or as designated by the postmaster. Express Mail items paid by corporate account, however, may be deposited into collection boxes. All other items requiring customs forms that are found in collection boxes or not presented to a postal acceptance employee are returned to the sender for proper mailing and acceptance.

#### 123.6 Required Usage

##### 123.61 Conditions

Customs declaration forms, either Form 2976 or Form 2976-A, must be used as shown in exhibit 123.61.

Mail class	Declared value	Required form	Place-ment	Comment
Nondutiable letter or letter package, 16 ounces and under.	N/A .....	None .....	N/A .....	
Dutiable letter or letter package, regardless of weight; letter or letter package, over 16 ounces.	Under \$400 .....	2976 or .....	Outside .	Known mailers may be exempt from using forms on nondutiable items over 16 ounces (see 123.62).
	\$400 and over ..	2976-A* .....	Inside ...	
Nondutiable printed matter, 16 ounces and under.	N/A .....	None .....	N/A .....	
Dutiable printed matter, regardless of weight; printed matter, over 16 ounces.	Under \$400 .....	2976 or .....	Outside .	Known mailers may be exempt from using forms on nondutiable items over 16 ounces (see 123.62).
	\$400 and over ..	2976-A* .....	Inside ...	
Matter for the blind .....	Under \$400 .....	2976 or .....	Outside .	
	\$400 and over ..	2976-A* .....	Inside ...	
Small packet .....	Under \$400 .....	2976 or .....	Outside .	
	\$400 and over ..	2976-A* .....	Inside ...	
Parcel post .....	N/A .....	2976-A .....	Outside .	Form 2976 may not be used on parcel post. See Individual Country Listings.
Express Mail .....	N/A .....	2976 or .....	Outside .	
		2976-A, as re-quired by IMM.	Outside .	
M-bag .....	Under \$400 .....	2976 or .....	Outside .	
	\$400 and over ..	2976-A* .....	Inside ...	
		2976-A* .....	Inside ...	

\* When Form 2976-A is enclosed in the item, the top part of Form 2976 must be affixed to the outside of the item.

Customs Declaration Forms Usage

Exhibit 123.61

123.62 Known Mailers

Known mailers having advance deposit accounts or customer identification numbers for international mailing programs (such as International Surface Air Lift, International Priority Airmail, or Valuepost/CANADA) may be exempt from providing customs declaration forms as required in 123.61 on nondutiable letters, letter packages, and printed matter, weighing more than 16 ounces. Such mailers must complete the declaration on the mailing statement, certifying that all items in the mailing contain no dangerous material.

123.63 Additional Security Controls

When the chief postal inspector determines that a unique, credible threat exists, the Postal Service may require a mailer to provide photo-identification at the time of mailing. The signature on the identification must match the signature on the customs declaration form.

123.7 Completing Customs Forms

123.71 Form 2976 (Green Label)

123.711 Preparation by Sender

A sender completes Form 2976, Customs CN 22, by:

- a. Providing a complete description of each article in the item, even if it contains a gift, merchandise, or a commercial sample. General descriptions such as "food," "medicine," "gift," or "clothing" are not acceptable. The description must be in

English, although an interline translation in another language is permitted. The exact quantity of each article in the item must be stated.

b. Declaring the value, in U.S. dollars, of each article in the item. The sender may declare that the contents have no value (declaring no value does not exempt the item from customs examination or charges in the destination country).

c. Showing the total weight of the item, if known.

d. Indicating in the appropriate checkbox on the form whether the item contains gifts, merchandise, or commercial samples. If not, the sender does not check these boxes.

e. Entering his or her full name and return address in the blocks indicated.

f. Signing and dating the form in the blocks indicated on both parts of the form. The sender's signature certifies that all entries are correct and that the item contains no dangerous material prohibited by postal regulations.

g. Affixing the form to the address side of the item and presenting it for mailing.

123.712 Acceptance by Postal Employee

The postal employee accepts the item for mailing by:

- a. Instructing the sender how to complete the customs declaration form, as required, legibly and accurately. Failure to complete the form properly can delay delivery of the item or inconvenience the addressee. Moreover, a false, misleading, or incomplete declaration can result either in the

seizure or return of the item or in criminal or civil penalties. The U.S. Postal Service assumes no responsibility for the accuracy of information that the sender enters on the form.

b. Verifying that the required information is entered on the form and that the sender has signed both parts (the part affixed to the item and the part separated for postal records).

c. Entering the weight of the item on the form, if not already done.

d. Removing the post office copy and retaining it for 30 days.

123.72 Form 2976-A

123.721 Preparation by Sender

A sender completes Form 2976-A, Customs Declaration and Dispatch Note CP 72, by:

a. Providing the names and addresses of the sender and addressee.

b. Providing information about the contents of the parcel or item. (If there is insufficient space on the customs declaration form to list all contents of the parcel or item, a second form is used to continue listing the contents. The first form must be annotated to indicate two forms. Both forms are placed into Form 2976-E (envelope).) The sender lists this information by:

- (1) Providing a complete description of each article in the parcel or item, even if it contains commercial samples, documents, gifts, or merchandise. General descriptions such as "food," "medicine," "gift," or "clothing" are not acceptable. The description must be in English, although an interline translation in another language is permitted.

(2) Showing the exact quantity of each article in the parcel or item.

(3) Declaring the value, in U.S. dollars, of each article in the parcel or item. The sender may declare that the contents have no value (declaring no value does not exempt the parcel or item from customs examination or charges in the destination country).

(4) Showing the net weight of each article in the parcel or item.

c. Indicating in the appropriate checkbox on the form whether the parcel or item contains commercial samples, documents, gifts, or merchandise. If not, the sender does not check these boxes.

d. For parcel post only, providing disposal instructions in the event that a parcel cannot be delivered. The sender checks the appropriate box on the form to indicate whether the parcel is to be returned, treated as abandoned, or forwarded to an alternate address. (Undeliverable parcels returned to the sender are subject to collection on delivery of return postage and any other charge assessed by the foreign postal authorities. The sender must check the box "Abandon" for any parcel for which the sender is unwilling to pay return postage.)

e. Signing and dating the form in the block indicated. The sender's signature certifies that all entries are correct and that the parcel or item contains no dangerous material prohibited by postal regulations.

f. Presenting the parcel post package or item for mailing at a post office and affixing Form 2976-A according to the class of mail, as follows:

(1) For parcel post, the sender must not place Form 2976-A inside Form 2976-E (envelope) before the postal acceptance employee completes the required information described in 123.722. After the postal employee completes Form 2976-A, the sender places the form inside Form 2976-E and affixes it to the outside of the parcel.

(2) For an item other than parcel post (that is, an LC or AO item) valued at \$400 or more, the sender places Form 2976-A inside the item before the postal employee accepts the item. If the sender does not want to show on the outside

wrapper the contents of the LC or AO item, the sender affixes the top part of Form 2976 CN to the wrapper and completes Form 2976-A and encloses it in the item.

123.722 Acceptance by Postal Employee

When Form 2976-A is enclosed in an LC or AO item, the postal acceptance employee does not verify or complete the entries on the form as described below for parcel post. For a parcel post package, the postal employee accepts the parcel for mailing by:

a. Instructing the sender how to complete the customs declaration form, as required, legibly and accurately. Failure to complete the form properly can delay delivery of the mail or inconvenience the addressee. Moreover, a false, misleading, or incomplete declaration can result either in the seizure or return of the parcel or item or in criminal or civil penalties. The U.S. Postal Service assumes no responsibility for the accuracy of information that the sender enters on the form.

b. Verifying that the required information is entered on the form and that the sender has signed the declaration.

c. Completing an insurance receipt and affixing the insured number label to the package, if the contents are to be insured. The postal employee enters on the form the insured number and, in U.S. dollars and SDRs, the insured amount.

d. Weighing the parcel and entering on the form the gross weight and the amount of postage.

e. Postmarking copy 3, Dispatch Note, in the appropriate place.

f. Removing the post office copy and retaining it for 30 days.

g. Returning the form set to the sender for affixing to the parcel. Form 2976-E (envelope) must be used with Form 2976-A.

\* \* \* \* \*

242.3 Mailing Locations

242.31 General

Except Express Mail items paid by corporate account, items requiring

customs declaration forms may be mailed only by presenting the items and completed forms at a post office or as designated by the postmaster; such items may not be deposited into street collection boxes or post office lobby drops. Items not requiring customs forms and fully prepaid with postage stamps or meter postage may be deposited into collection boxes or lobby drops. (See exhibit 123.61 for a summary of items requiring customs forms.)

\* \* \* \* \*

**PART 111—[AMENDED]**

3. The authority citation for 39 CFR part 111 continues to read as follows:

Authority: 5 U.S.C. 552(a); 39 U.S.C. 101, 401, 403, 404, 3001-3011, 3201-3219, 3403-3406, 3621, 3626, 5001.

4. The Domestic Mail Manual is amended by adding section 2.6 to part E010, Overseas Military Mail, to read as follows:

E010.2.6 Customs Declarations

All mail items weighing more than 16 ounces that are addressed to overseas military post offices (MPOs) must bear Form 2976, Customs CN 22, and must be presented for mailing at a post office. Certain destination MPOs require Form 2976-A, Customs Declaration and Dispatch Note CP 72, as shown in the chart "Conditions Applied to Mail Addressed to Military Post Offices Overseas," periodically published in the Postal Bulletin. Known mailers presenting bulk mailings declared on a mailing statement are not required to use customs declaration forms unless required by the chart. (International Mail Manual 123 contains procedures for completing customs forms.) Official mail going to, from, or between MPOs is exempt from the requirements of this section unless customs declarations are necessary for customs treatment.

Stanley F. Mires,

*Chief Counsel, Legislative.*

BILLING CODE 7710-12-P

<p><b>No.</b>                  United States Postal Service  <b>Customs - CN 22 (Old C 1)</b>                  May be opened officially (<i>Peut être ouvert d'office</i>)                  See instructions on Reverse</p>	<p style="text-align: center;"><b>Customs - CN 22 (Old C 1) Sender's Declaration</b></p> <p>I certify that the particulars given in the customs declaration are correct and that this item does not contain any dangerous article prohibited by postal regulations.</p> <p><b>Name of Sender</b></p> <p><b>Address (No., street, apt./suite no., city, state, ZIP Code)</b></p>
<p><b>Detailed Description of Contents</b></p> <p style="text-align: right;">Value (US \$)</p>	<p><b>Weight (Poids)</b></p> <p><input type="checkbox"/> Gift (Cadeau)    <input type="checkbox"/> Merchandise (Marchandises)</p> <p><input type="checkbox"/> Total    <input type="checkbox"/> Commercial Sample</p> <p>I certify that this item does not contain any dangerous article prohibited by postal regulations.</p>
<p><b>PS Form 2976, May 1996</b>  <b>CN 22 (Old C 1)</b></p>	<p><b>Signature</b></p> <p><b>Date</b></p> <p style="text-align: center;">Detached from PS Form 2976, May 1996</p> <p style="text-align: right;"><b>Post Office Copy</b></p>

**Instructions**

Affix only the upper portion of this label (cut on dotted line and discard lower portion) if you do not wish to list the contents on the wrapper, or in any case if their value exceeds \$400. When this is done, enclose in the package a completed Form 2976-A, *Customs Declaration and Dispatch Note*, listing contents and value in US dollars.

The contents of your article, **even if a gift or sample**, must be described correctly and completely. Failure to do so might delay your article and cause difficulty for the addressee, or even result in seizure of the article by the foreign customs authorities.

Your item must not contain any dangerous article prohibited by postal regulations.

PS Form 2976, May 1996 (Reverse)

United States Postal Service <b>Customs Declaration and Dispatch Note</b>		No. _____		
Sender's Name and Address ( <i>Nom et adresse de l'expéditeur</i> )		Addressee's Name and Address ( <i>Nom et adresse du destinataire</i> )		
List of Contents ( <i>Désignation du contenu</i> ) Please Print		Qty.	Value ( <i>Valeur</i> )	Net Weight ( <i>Poids net</i> )
Insured No. <b>V-</b>	Insured Amount US \$	SDR Insured Value US \$	Postage US \$	Gross Weight lb oz
Check One: <input type="checkbox"/> Commercial Sample ( <i>Echantillon commercial</i> )		<input type="checkbox"/> Documents <input type="checkbox"/> Gift ( <i>Cadeau</i> ) <input type="checkbox"/> Merchandise		
Sender's Instructions in Case of Nondelivery ( <i>Instructions de l'expéditeur en cas de non-livraison</i> )  <input type="checkbox"/> Return to Sender ( <i>Renvoyer à l'origine</i> ) NOTE: Item subject to return charges at sender's expense.  <input type="checkbox"/> Abandon ( <i>Abandonner</i> ) <input type="checkbox"/> Redirect to Address Below ( <i>Réexpédier à</i> )		Sender's Signature and Date ( <i>Signature de l'expéditeur et date</i> )  I certify that the particulars given in the customs declaration are correct and that this item does not contain any dangerous article prohibited by postal regulations.		
PS Form <b>2976-A</b> , May 1996 <b>CP 72</b> (Old C2/CP3/CP2)		Copy 1 - Customs Declaration		



United States Postal Service <b>Customs Declaration and Dispatch Note</b>		No. _____		
Sender's Name and Address ( <i>Nom et adresse de l'expéditeur</i> )		Addressee's Name and Address ( <i>Nom et adresse du destinataire</i> )		
List of Contents ( <i>Désignation du contenu</i> ) Please Print		Qty.	Value ( <i>Valeur</i> )	Net Weight ( <i>Poids net</i> )
Insured No.	Insured Amount	SDR Insured Value	Postage	Gross Weight
<b>V-</b>	US \$	US \$	US \$	lb      oz
Check One: <input type="checkbox"/> Commercial Sample ( <i>Echantillon commercial</i> ) <input type="checkbox"/> Documents <input type="checkbox"/> Gift ( <i>Cadeau</i> ) <input type="checkbox"/> Merchandise				
Sender's Instructions in Case of Nondelivery ( <i>Instructions de l'expéditeur en cas de non-livraison</i> )		Sender's Signature and Date ( <i>Signature de l'expéditeur et date</i> )		
<input type="checkbox"/> Return to Sender ( <i>Renvoyer à l'origine</i> ) NOTE: Item subject to return charges at sender's expense.		I certify that the particulars given in the customs declaration are correct and that this item does not contain any dangerous article prohibited by postal regulations.		
<input type="checkbox"/> Abandon ( <i>Abandonner</i> )				
<input type="checkbox"/> Redirect to Address Below ( <i>Réexpédier à</i> )				
PS Form <b>2976-A</b> , May 1996 CP 72 ( <i>Old C2/CP3/CP2</i> )			Copy 2 - Customs Declaration	

United States Postal Service <b>Customs Declaration and Dispatch Note</b>		No. _____		
Sender's Name and Address ( <i>Nom et adresse de l'expéditeur</i> )		Addressee's Name and Address ( <i>Nom et adresse du destinataire</i> )		
		Customs Duty ( <i>Droit de douane</i> )	Customs Stamp ( <i>Timbre de la douane</i> )	Mailing Office Date Stamp ( <i>Timbre du bureau d'origine</i> )
Insured No. <b>V-</b>	Insured Amount US \$ _____	SDR Insured Value US \$ _____	Postage US \$ _____	Gross Weight _____ lb _____ oz.
Check One: <input type="checkbox"/> Commercial Sample ( <i>Echantillon commercial</i> )		<input type="checkbox"/> Documents <input type="checkbox"/> Gift ( <i>Cadeau</i> ) <input type="checkbox"/> Merchandise		
Sender's Instructions in Case of Nondelivery ( <i>Instructions de l'expéditeur en cas de non-livraison</i> )  <input type="checkbox"/> Return to Sender ( <i>Renvoyer à l'origine</i> ) <b>NOTE:</b> Item subject to return charges at sender's expense.  <input type="checkbox"/> Abandon ( <i>Abandonner</i> ) <input type="checkbox"/> Redirect to Address Below ( <i>Réexpédier à</i> )		Sender's Signature and Date ( <i>Signature de l'expéditeur et date</i> )  I certify that the particulars given in the customs declaration are correct and that this item does not contain any dangerous article prohibited by postal regulations.		
PS Form <b>2976-A</b> , May 1996 CP 72 (Old C2/CP3/CP2)		Copy 3 - Dispatch Note		

<b>United States Postal Service</b> <b>Customs Declaration and Dispatch Note</b>		No. _____		
Sender's Name and Address ( <i>Nom et adresse de l'expéditeur</i> )		Addressee's Name and Address ( <i>Nom et adresse du destinataire</i> )		
List of Contents ( <i>Désignation du contenu</i> ) Please Print		Qty.	Value ( <i>Valeur</i> )	Net Weight ( <i>Poids net</i> )
Insured No. <b>V-</b>	Insured Amount US \$	SDR Insured Value US \$	Postage US \$	Gross Weight lb oz
Check One: <input type="checkbox"/> Commercial Sample ( <i>Echantillon commercial</i> ) <input type="checkbox"/> Documents <input type="checkbox"/> Gift ( <i>Cadeau</i> ) <input type="checkbox"/> Merchandise				
Sender's Instructions in Case of Nondelivery ( <i>Instructions de l'expéditeur en cas de non-livraison</i> )  <input type="checkbox"/> Return to Sender ( <i>Renvoyer à l'origine</i> ) NOTE: Item subject to return charges at sender's expense.  <input type="checkbox"/> Abandon ( <i>Abandonner</i> )  <input type="checkbox"/> Redirect to Address Below ( <i>Réexpédier à</i> )		Sender's Signature and Date ( <i>Signature de l'expéditeur et date</i> )  I certify that the particulars given in the customs declaration are correct and that this item does not contain any dangerous article prohibited by postal regulations.		
PS Form <b>2976-A</b> , May 1996 CP 72 ( <i>Old C2/CP3/CP2</i> )				Copy 4 - Post Office

[FR Doc. 95-23994 Filed 9-26-95; 8:45 am]

BILLING CODE 7710-12-C