

recipients who seek to exclude the cost of a qualifying prize or award.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 1.

*Estimated Burden Hours Per*

*Respondent:* 1.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 1 hour.

*OMB Number:* 1545-1126.

*Regulation ID Number:* INTL-121-90 NPRM, INTL-292-90 Final, INTL-361-89 Final, INTL-103-89 Temporary

*Type of Review:* Extension.

*Title:* Treaty-Based Return Positions.

*Description:* Section 301.6114 sets forth the reporting requirements under § 6114. Persons or entities subject to this reporting requirement must make the required disclosure on a statement attached to their return, in the manner set forth, or be subject to a penalty. Section 301.7701(b)-7(a)(4)(iv)(C) sets forth the reporting requirement for dual resident S corporation shareholders who claim treaty benefits as nonresidents of the United States.

*Respondents:* Individuals or households, business or other for-profit.

*Estimated Number of Respondents:* 5,000.

*Estimated Burden Hours Per*

*Respondent:* 1 hour.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 5,000 hours.

*OMB Number:* 1545-1385.

*Regulation ID Number:* GL-238-88 Final.

*Type of Review:* Extension.

*Title:* Preparer Penalties—Manual Signature Requirement.

*Description:* The reporting requirements affect returns preparers of fiduciary returns. They will be required to submit a list of the names and identifying numbers of all fiduciary returns which are being filed with facsimile signature of the returns preparer.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 20,000.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:* 1 hour, 17 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 25,825 hours.

*OMB Number:* 1545-1435.

*Regulation ID Number:* EE-45-93 NPRM and Temporary

*Type of Review:* Extension.

*Title:* Electronic Filing of Form W-4.

*Description:* Information is required by the Internal Revenue Service to

verify compliance with section 31.3402(f)(2)-1(g)(1), which requires submission to the Service of certain withholding exemption certificates. The affected respondents are employers that choose to make electronic filing of Forms W-4 available to their employees.

*Respondents:* Business or other for-profit, not-for profit institutions, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 2,000.

*Estimated Burden Hours Per*

*Respondent:* 20 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 40,000 hours.

*Clearance Officer:* Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., Washington, DC 20224.

*OMB Reviewer:* Milo Sunderhau (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

*Departmental Reports Management Officer.*

[FR Doc. 96-9892 Filed 4-22-96; 8:45 am]

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## Customs Service

[T.D. 96-34]

### Determination That Merchandise Imported From the People's Republic of China Is Produced Using Convict, Forced, or Indentured Labor by the Tianjin Malleable Iron Factory

**AGENCY:** U.S. Customs Service, Department of the Treasury.

**ACTION:** Determination that Subject Merchandise is Prohibited by 19 U.S.C. 1307 From Importation into the United States.

**SUMMARY:** This document advises that the Commissioner of Customs, with the approval of the Secretary of the Treasury, has determined that certain iron pipe fittings, which are being, or are likely to be imported into the United States from the People's Republic of China (PRC), are being manufactured with the use of convict, forced, or indentured labor by the Tianjin Malleable Iron Factory, Tianjin Municipality, People's Republic of China. This facility may also be known as the Tianjin Tongbao Fittings Company, the Tianjin NO. 2 Malleable Iron Plant, the Tianjin Secondary Mugging Factory, or the Tianjin NO. 2 Prison. The Commissioner of Customs, pursuant to 19 CFR 12.42(f), has

determined, on the basis of a Customs investigation, that such merchandise is being, or is likely to be, imported into the United States in violation of Section 307 of the Tariff Act of 1930 as amended (19 U.S.C. 1307), unless, pursuant to 19 CFR 12.42(g), 12.43, and 12.44, the importer establishes by satisfactory evidence that the merchandise was not mined, produced, or manufactured in any part with the use of a class of labor specified herein.

**EFFECTIVE DATE:** This determination shall take effect on or before April 29, 1996.

**FOR FURTHER INFORMATION CONTACT:** Buford E. Gates, Senior Special Agent, Office of Investigations, Fraud Investigations Division, Headquarters, U.S. Customs Service, 1301 Constitution Avenue, Washington, D.C. 20229, 202-927-2195.

### SUPPLEMENTARY INFORMATION:

#### Background

Section 307, Tariff Act of 1930 as amended, (19 U.S.C. 1307) provides in pertinent part that:

All goods, wares, articles, and merchandise, mined, produced, or manufactured wholly, or in part, in any foreign country by convict labor or/and forced labor or/and indentured labor under penal sanctions, shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized and directed to prescribe such regulations as may be necessary for the enforcement of this provision.

Forced labor is defined as "All work or service which is exacted from any person under the menace of any penalty for its nonperformance and for which the worker does not offer himself voluntarily."

Pursuant to section 307, the Secretary of the Treasury promulgated implementing regulations found at 19 CFR 12.42, *et seq.* These regulations set forth the procedure for the Commissioner of Customs to make a finding that an article being produced, whether by mining, manufacture, or other means, in any foreign locality with the use of convict labor, forced labor, or indentured labor under penal sanctions so as to come under the purview of 19 U.S.C. 1307 is being, or is likely to be, imported into the United States. Paragraph (f) of section 12.42, Customs Regulations (19 CFR 12.42(f), provides that if the Commissioner of Customs finds that merchandise within the purview of 19 U.S.C. 1307 is being, or is likely to be, imported into the United States, {s}he will, with the approval of the Secretary of the Treasury, publish a finding to that effect in a weekly issue

of the *Customs Bulletin* and in the Federal Register.

#### Finding

Pursuant to section 12.42(f), Customs Regulations (19 CFR 12.42(f)), it is hereby determined that certain articles of the People's Republic of China which are produced, whether by mining, manufacture, or other means, with the use of convict, forced, or indentured labor, are being, or are likely to be, imported into the United States.

Accordingly, based upon this finding, Customs officers shall withhold release of any of these articles from the People's Republic of China. Such discovered articles may be only exported by the Customs Service.

#### Articles Covered by This Finding

Malleable Iron Pipe Fittings manufactured by the Tianjin Malleable Iron Factory, also known as the Tianjin Tongbao Fittings Company, also known as the Tianjin NO. 2 Malleable Iron Plant, also known as the Tianjin Secondary Mugging Factory, also known as the Tianjin NO.2 Prison.

#### Subject Harmonized Tariff Schedule Numbers

7307.1930, 7307.1990, 7307.911000, 7307.915010, 7307.915050, 7307.923010, 7307.929000, 7307.933000, 7307.939030, 7307.991000, 7307.995015, and 7307.995045.

Dated: March 6, 1996.

Michael H. Lane,

*Acting Commissioner of Customs.*

Dated: March 20, 1996.

John P. Simpson,

*Deputy Assistant Secretary Regulatory, Tariff and Trade Enforcement.*

[FR Doc. 96-9875 Filed 4-22-96; 8:45 am]

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#### Office of Thrift Supervision

[AC-26; OTS No. 03497]

#### First Federal Savings and Loan Association of Ironton, Ironton, OH; Approval of Conversion Application

Notice is hereby given that on April 15, 1996, the Director, Corporate Activities, Office of Thrift Supervision, or her designee, acting pursuant to delegated authority, approved the application of First Federal Savings and Loan Association of Ironton, Ironton, Ohio, to convert to the stock form of organization. Copies of the application are available for inspection at the Dissemination Branch, Office of Thrift Supervision, 1700 G Street, N.W., Washington, D.C. 20552, and the Central Regional Office, Office of Thrift Supervision, 200 West Madison Street, Suite 1300, Chicago, Illinois 60606.

Dated: April 17, 1996.

By the Office of Thrift Supervision,  
Nadine Y. Washington,  
*Corporate Secretary.*

[FR Doc. 96-9917 Filed 4-22-96; 8:45 am]

BILLING CODE 6720-01-P

[AC-27; OTS No. 02100]

#### First Federal Savings and Loan Association of Bloomington, Bloomington, IL; Approval of Conversion Application

Notice is hereby given that on April 16, 1996, the Director, Corporate Activities, Office of Thrift Supervision, or her designee, acting pursuant to delegated authority, approved the application of First Federal Savings and Loan Association of Bloomington, Bloomington, Illinois, to convert to the

stock form of organization. Copies of the application are available for inspection at the Dissemination Branch, Office of Thrift Supervision, 1700 G Street, N.W., Washington, D.C. 20552, and the Central Regional Office, Office of Thrift Supervision, 200 West Madison Street, Suite 1300, Chicago, Illinois 60606.

Dated: April 17, 1996.

By the Office of Thrift Supervision,  
Nadine Y. Washington,  
*Corporate Secretary.*

[FR Doc. 96-9918 Filed 4-22-96; 8:45 am]

BILLING CODE 6720-01-P

[AC-25; OTS No. 07058]

#### First Lancaster Federal Savings Bank, Lancaster, KY; Approval of Conversion Application

Notice is hereby given that on April 10, 1996, the Director, Corporate Activities, Office of Thrift Supervision, or her designee, acting pursuant to delegated authority, approved the application of First Lancaster Federal Savings Bank, Lancaster, Kentucky, to convert to the stock form of organization. Copies of the application are available for inspection at the Dissemination Branch, Office of Thrift Supervision, 1700 G Street, N.W., Washington, D.C. 20552, and the Central Regional Office, Office of Thrift Supervision, 200 West Madison Street, Suite 1300, Chicago, Illinois 60606.

Dated: April 17, 1996.

By the Office of Thrift Supervision,  
Nadine Y. Washington,  
*Corporate Secretary.*

[FR Doc. 96-9916 Filed 4-22-96; 8:45 am]

BILLING CODE 6720-01-P