

OMB 1651-0024
Entry and Immediate Delivery Application

Sec. 141.0a Definitions.

Unless the context requires otherwise or a different definition is prescribed, the following terms shall have the meanings indicated when used in connection with the entry of merchandise: (a) Entry. "Entry" means that documentation required by Sec. 142.3 of this chapter to be filed with the appropriate Customs officer to secure the release of imported merchandise from Customs custody, or the act of filing that documentation. "Entry" also means that documentation required by Sec. 181.53 of this chapter to be filed with Customs to withdraw merchandise from a duty-deferral program in the United States for exportation to Canada or Mexico or for entry into a duty-deferral program in Canada or Mexico.

Sec. 141.4 Entry required.

(a) General. All merchandise imported into the United States is required to be entered, unless specifically excepted. (b) Exceptions. The following are the exceptions to the general rule: (1) The exemptions listed in General Note 19 to the Harmonized Tariff Schedule of the United States (HTSUS). (2) Vessels (not including vessels classified in headings 8903 and 8907 and subheadings 8905.90.10 and 8906.00.10 or in Chapter 98, HTSUS, such as under subheadings 9804.00.35 or 9813.00.35). See also Chapter 89, Additional U.S. Note 1, HTSUS. (3) Instruments of international traffic described in Sec. 10.41a and Sec. 10.41b(b) of this chapter, under the conditions provided for in those sections. See also Chapter 98, Subpart III, U.S. Notes 3 and 4, HTSUS. (4) Railway locomotives classified in heading 8601 or 8602, HTSUS, and freight cars classified in heading 8606, HTSUS, on which no duty is owed (see paragraph (d) of this section). See Chapter 86, Additional U.S. Note 1, HTSUS; see also 19 CFR part 123 for reporting requirements for railway equipment brought into the United States from Canada or Mexico. (c) Undeliverable articles. The exemption from entry for undeliverable articles under General Note 19(e), HTSUS, is subject to the following conditions: (1) The person claiming the exemption must submit a certification (documentary or electronic) that: (i) The merchandise was intended to be exported to a foreign country; (ii) The merchandise is being returned within 45 days of departure from the United States; (iii) The merchandise did not leave the custody of the carrier or foreign customs; (iv) The merchandise is being returned to the United States because it was undeliverable to the foreign consignee; and (v) The merchandise was not sent abroad to receive benefit from, or fulfill obligations to, the United States as a result of exportation. (2) Upon request by Customs, the person claiming the exemption shall provide evidence required to support the claim for exemption. (d) Railway locomotives and freight cars. For railway locomotives and freight cars described in Additional U.S. Note 1 of Chapter 86, HTSUS, to be excepted and released in accordance with paragraph (b)(4) of this section, the importer must first file a bond on CBP Form 301, containing the bond conditions set forth in either Sec. 113.62 or 113.64 of this chapter. (e) Informal entry. Merchandise qualifying for informal entry by regulation, pursuant to 19 U.S.C. 1498, is exempt from formal entry under 19 U.S.C. 1484 and this part, but must be entered as required under applicable regulations (see part 143, subpart C, and Sec. Sec. 10.151 through 10.153, 128.24, 145.31, 145.32, 148.12, 148.13, 148.51, and 148.62 of this chapter). [T.D. 94-51, 59 FR 30295, June 13, 1994; T.D. 95-29, 60 FR 18348, Apr. 11, 1995; 60 FR 21043, May 1, 1995; T.D. 97-82, 62 FR 51770, Oct. 3, 1997; T.D. 00-81,

65 FR 68887, Nov. 15, 2000; T.D. 02-14, 67 FR 15098, Mar. 29, 2002; T.D. 02-28, 67 FR 36097, May 23, 2002; CBP Dec. 04-28, 69 FR 52600, Aug. 27, 2004]

Sec. 141.19 Declaration of entry.

(a) Declaration by consignee. The consignee in whose name an entry is made under the provisions of section 484, Tariff Act of 1930, as amended (19 U.S.C. 1484), shall execute the declaration specified in section 485(a), Tariff Act of 1930, as amended (19 U.S.C. 1485(a)) on: (1) The entry summary for merchandise entered for consumption, for warehouse, or for temporary importation under bond, or (2) The rewarehouse or the bonded manufacturing warehouse entry. The declaration need not be under oath. When the consignee is a partnership, any partner may execute the declaration, and when the consignee is a corporation any officer of the corporation may execute the declaration. (b) Declaration by agent of consignee--(1) Authorized agent with knowledge of the facts. When entry is made in a consignee's name by an agent who has knowledge of the facts and who is authorized under a proper power of attorney by that consignee to make declarations in accordance with section 485(f), Tariff Act of 1930, as amended (19 U.S.C. 1485(f)), a declaration on the entry or entry summary executed by that agent is sufficient and no bond to produce a declaration of the consignee is required. (2) Other agents. When entry is made in a consignee's name by an agent who does not meet the qualifications in paragraph (b)(1) of this section either: (i) A declaration of the consignee on Customs Form 3347-A shall be filed with the entry documentation or entry summary or (ii) A charge for the production of the declaration shall be made against the bond on Customs Form 301, containing the bond conditions set forth in Sec. 113.62 of this chapter. No separate bond of the agent shall be required, since a charge against the bond on Customs Form 301, containing the bond conditions set forth in Sec. 113.62 of this chapter satisfies the requirements of section 485(c), Tariff Act of 1930, as amended (19 U.S.C. 1485(c)). (3) Nominal consignee. A nominal consignee who makes entry in his own name is not considered an agent within the purview of section 485(c), Tariff Act of 1930, as amended (19 U.S.C. 1485(c)), and he shall execute a declaration in accordance with paragraph (a) of this section. (c) Books, newspapers, and periodicals. In the case of successive importations of books, magazines, newspapers, and periodicals within the scope of section 485(b), Tariff Act of 1930, as amended (19 U.S.C. 1485(b)), one declaration filed at the time of arrival of the first importation will be sufficient. [T.D. 73-175, 38 FR 17447, July 2, 1973, as amended by T.D. 79-221, 44 FR 46816, June 4, 1979; T.D. 84-213, 49 FR 41184, Oct. 19, 1984]

Sec. 141.61 Completion of entry and entry summary documentation.

(a) Preparation. (1) Entry and entry summary documentation shall be prepared on a typewriter, or with ink, indelible pencil, or other permanent medium. The entry summary shall be signed by the importer (see Sec. 101.1 of this chapter). Entries, entry summaries, and accompanying documentation shall be on the appropriate forms specified by the regulations and shall set forth clearly all required information. All copies shall be legible. (2) An importer may omit from entry summary, Customs Form 7501, the marks and numbers previously provided for packages released or withdrawn. (b) "Signing of the entry". The signing of the consignee's declaration on the entry summary for merchandise entered for consumption, for warehouse, or for temporary importation under bond, in accordance with Sec. 141.19, shall be regarded as the "signing of the entry" required by section 484(d), Tariff Act of 1930, as amended (19 U.S.C. 1484(d)). For a rewarehouse or a bonded

manufacturing warehouse entry, the signing of the consignee's declaration on the entry documentation shall satisfy 19 U.S.C. 1484(d). (c) Identification number for merchandise subject to an antidumping or countervailing duty order. The entry summary filed for merchandise subject to an antidumping or countervailing duty order shall include the unique identifying number assigned by the Department of Commerce, International Trade Administration. Any entry summary filed for merchandise subject to an antidumping or countervailing duty order not containing the identifying number shall be rejected. (d) Importer number. The importer number shall be reported on Customs Form 7501 as follows: (1) Generally. Except as provided in paragraph (d)(2) of this section, the importer number of the importer of record and the consignee number of the ultimate consignee shall be reported for each entry summary and for each drawback entry. When the importer of record and the ultimate consignee are the same, the importer number may be entered in both spaces provided on Customs Form 7501 (boxes 10 and 12) or the importer number may be entered in the space provided for the importer (box 12) and the word "SAME" may be entered in the space provided for the ultimate consignee (box 10). (2) Exception. In the case of a consolidated entry summary covering the merchandise of more than one ultimate consignee, the importer number shall be reported on Customs Form 7501 (box 12) and the notation "CONSOLIDATED" shall be made in the space provided for the consignee number (box 10). (3) When refunds, bills, or notices of liquidation are to be mailed to agent. If an importer of record desires to have refunds, bills, or notices of liquidation mailed in care of his agent, the agent's importer number shall be reported on Customs Form 7501 in the box designated "Reference No" (box 22). In this case, the importer of record shall file, or shall have filed previously, a Customs Form 4811 authorizing the mailing of refunds, bills, or notices of liquidation to the agent. (4) Broker No. If a broker is used, the broker's number shall be reported in the appropriate location on Customs Form 7501. (e) Statistical information--(1) Information required on entry summary or withdrawal form--(i) Where form provides space--(A) Single invoice. For each class or kind of merchandise subject to a separate statistical reporting number, the applicable information required by the General Statistical Notes, Harmonized Tariff Schedule of the United States (HTSUS), shall be shown on the entry summary, Customs Form 7501; the transportation entry and manifest of goods, Customs Form 7512, when used to document an incoming vessel shipment proceeding to a third country by means of an entry for transportation and exportation, or immediate exportation. (B) Multiple invoices. If a class or kind of merchandise from the same country of origin subject to the same statistical reporting number is included in more than one invoice, the importer may, at his option (1) list each invoice separately on the appropriate form listed under paragraph (e)(1)(i)(A) of this section and for each class or kind of merchandise within each invoice subject to a separate statistical reporting number, report the applicable information required by the General Statistical Notes, HTSUS; or (2) combine the information for each class or kind of merchandise and report it under one statistical reporting number for all invoices. When consolidating information from several invoices under one reporting number, a worksheet itemizing the entered value of the merchandise from each invoice in the manner prescribed in paragraph (f)(2)(ii) of this section shall be attached to the appropriate form. (ii) Where form does not provide space. In addition to the information required by paragraph (e)(1)(i) of this section, statistical information for which spaces are not provided on the appropriate form, shall be shown as follows: (A) The name, the abbreviated designation or 4 digit code of the country of registry (flag) of the vessel

expressed in terms of Annex B, HTSUS, shall be placed in the block on the entry document for the name of the importing vessel or carrier. (B) The notation ``Y" or ``N" as appropriate, shall be placed in column 33 of Customs Form 7501, and in the top right hand portion of Customs Form 7519, to identify the transaction as one between a buyer and a seller who are related in any manner, or as one between a buyer and a seller who are not so related. (C) The charges (aggregate cost of freight, insurance and all other charges), shall be listed on Customs Form 7501 in column 33. The charges shall be listed on Customs Form 7519 in the rate column. (2) Responsibility. The person filing the form is responsible for providing the information required by paragraph (e)(1) of this section. If the information required by subparagraph General Statistical Note 1(a)(xiv)(xvii), HTSUS, cannot be obtained readily, the person filing the form shall provide reasonable estimates of the required information. The acceptance of an estimate for a particular transaction does not relieve the person filing the form from obtaining the necessary information for similar future transactions. The port director may require additional documentation to substantiate the statistical information required by paragraph (e)(1) of this section. The importer shall give an appropriate bond for the production of the required documentation, as follows: (i) Except for merchandise entered for warehouse, the documentation shall be produced within 50 days after the entry summary (or the entry, if there is no entry summary) is required to be filed. (ii) If merchandise is entered for warehouse, the documentation shall be produced within 2 months after the date of withdrawal, except that if an invoice is part of the documentation, the invoice shall be produced within 50 days after the entry summary for warehouse is required to be filed. The port director may grant a reasonable extension of time to produce the required documentation for good cause shown. (See Sec. 141.91(d) for bond requirements relating to failure to produce an invoice.) (3) Estimates of statistical information. When the person filing the form estimates any of the values or charges, as provided for in General Statistical Note 1(b)(ii), HTSUS, except Canadian rail and truck charges, he shall place either ``(estimate)", ``(est)", or ``(E") after the amount of each value or charge. (4) Rejection of form. The port director shall reject a form for failure to provide required statistical information if the information is omitted or if the information provided clearly appears on its face, or is known to the Customs officer, to be erroneous. (5) Penalty procedures; when not invoked. Penalty procedures relating to erroneous statistical information shall not be invoked against any person who in good faith attempts to comply with the statistical requirements of the General Statistical Note, HTSUS. (f) Value of each invoice--(1) Single invoice. If the entry, entry summary, or withdrawal documentation, as specified in paragraph (e)(1)(i) of this section, covers a single invoice, the invoice information shall be restated to show: (i) Gross amount of the invoice; (ii) Deduction of the aggregate amount of any non-dutiable charges involved in the amount; (iii) Further deduction of the aggregate of any deductions from the invoice values to make entered values; and (iv) Addition of the aggregate of any dutiable charges not included in the gross amount of the invoice and of any other additions to the invoice values to make entered values. The final amount in the summary computations shall represent the aggregate of the entered values of all the merchandise covered by the invoice. The required information shall be shown on a worksheet attached to the form or placed across columns 30 and 31 on Customs Form 7501 and in the same general location on Customs Forms 7505, 7506. (2) Multiple invoices. (i) If the importer or his agent elects the first option specified in paragraph (e)(1)(i)(B) of this section, the information required to be restated by paragraph (f)(1) of this section for a single invoice shall be restated for each

invoice. The required information shall be shown on a worksheet attached to the form or placed across columns 30 and 31 on Customs Form 7501. (ii) If the importer or his agent elects the second option specified in paragraph (e)(1)(i)(B) of this section, the information required to be restated by paragraph (f)(1) of this section for a single invoice shall be restated for each invoice. The final amount in the summary computation shall represent the aggregate of the entered values of all the merchandise on each of the multiple invoices. The required information shall be shown on an attached worksheet. (iii) The worksheet also shall contain: (A) A statistical reporting number restatement for the merchandise from each invoice subject to the same statistical reporting number from the same country of origin, and (B) An aggregate total value which represents the entered value. (iv) To permit the identification of the merchandise entered under each reporting number, each class or kind of merchandise, from one country reported under a single statistical reporting number shall be coded identically on each invoice and on the worksheet. [T.D. 79-221, 44 FR 46817, Aug. 9, 1979, as amended by T.D. 81-260, 46 FR 49841, Oct. 8, 1981; T.D. 84-129, 49 FR 23167, June 5, 1984; T.D. 84-192, 49 FR 35486, Sept. 10, 1984; T.D. 87-75, 52 FR 20068, May 29, 1987; T.D. 89-1, 53 FR 51256, Dec. 21, 1988; T.D. 95-81, 60 FR 52295, Oct. 6, 1995; T.D. 97-82, 62 FR 51770, Oct. 3, 1997]

Sec. 141.62 Place and time of filing.

(a) Place. An application for immediate delivery and entry, entry summary, or withdrawal documentation shall be filed at the customs house or at any other Customs location approved by the director of the port where the merchandise is to be or has been released. (b) Time--(1) Normal business hours. (i) Except as provided in paragraph (b)(2) of this section, an application for immediate delivery or entry documentation shall be filed when the customs house is open for the general transaction of business, or when Customs has established a regular tour of duty in accordance with Sec. 101.6(f) of this chapter. (ii) Except as provided in paragraph (b)(2) of this section, entry summary or withdrawal documentation shall be filed when the customs house is open for the general transaction of business, as provided in Sec. 101.6 of this chapter. (2) Overtime services--(i) Generally. Except as provided in paragraph (b)(2)(ii) of this section, an application for immediate delivery or entry documentation may be filed when the customs house is not open for the general transaction of Customs business and no regular tour of duty has been established; and entry summary or withdrawal documentation may be filed when the customs house is not open for the general transaction of business, if: (A) The person desiring to transact business has applied for and received authorization for overtime services on a reimbursable basis, as provided for in Sec. 24.16 of this chapter, and (B) Overtime services of Customs officers are available. (ii) Quota-class merchandise. Overtime shall not be authorized for the presentation of entry summary documentation which serves as both the entry and entry summary or withdrawal documentation, for quota-class merchandise without Headquarters authorization. If Headquarters authorization is granted, the time of delivery of the entry summary or withdrawal documentation, with the estimated duties attached, or without the estimated duties attached, if the entry/entry summary information and a scheduled statement date have been successfully received by Customs via the Automated Broker Interface, shall be the time of presentation for quota purposes. However, if an entry summary or withdrawal for quota-class merchandise is delivered inadvertently during overtime hours without Headquarters authorization, the time of presentation for quota purposes shall be the opening of business on the

next business day. [T.D. 79-221, 44 FR 46818, Aug. 9, 1979, as amended by T.D. 89-104, 54 FR 50498, Dec. 7, 1989]

Sec. 142.2 Time for filing entry.

(a) General rule: After arrival of merchandise. Merchandise for which entry is required will be entered within 15 calendar days after landing from a vessel, aircraft or vehicle, or after arrival at the port of destination in the case of merchandise transported in bond. (b) Before arrival of merchandise--(1) Entry. The entry documentation required by Sec. 142.3(a) may be submitted before the merchandise arrives within the limits of the port where entry is to be made, in which case the time of entry shall be the time specified in Sec. 141.68(a). (2) When entry summary serves as entry. The entry summary when it will be filed at time of entry to serve as both the entry and the entry summary, as provided in Sec. 142.3(b), may be submitted for preliminary review in accordance with Sec. Sec. 141.63(a) and 142.12(a)(2). [T.D. 79-221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 02-65, 67 FR 68035, Nov. 8, 2002]

Sec. 142.3 Entry documentation required.

(a) Contents. Except as provided in paragraph (b) of this section, the entry documentation required to secure the release of merchandise shall consist of the following: (1) Entry. Customs Form 3461 (appropriately modified), except that Customs Form 7533 (appropriately modified), in duplicate, may be used in place of Customs Form 3461 for merchandise imported from a contiguous country. The form used shall be prepared in accordance with Sec. 141.61(a)(1) of this chapter. (2) Evidence of the right to make entry. Evidence of the right to make entry, as set forth in Sec. 141.11 of this chapter. (3) Commercial invoice. A commercial invoice, except that in those instances listed in Sec. 141.83(d) of this chapter where a commercial invoice is not required, a pro forma invoice or other acceptable documentation listed in that section may be submitted in place of a commercial invoice. (4) Packing list. A packing list, where appropriate. (5) Other documentation. Other documents which may be required by Customs or other Federal, State, or local agencies for a particular shipment. (6) Identification. When merchandise is imported having been sold, or consigned, to a person in the United States, the name, street address, and appropriate identification number of that person, as provided in Sec. 24.5 of this chapter, shall be shown on the entry documents (CF 3461, 3461 ALT, 7501). When, at the time of immediate delivery, entry or release, there is no known buyer, the name, street address, and appropriate identification number (as above) of the premises in the United States to which the merchandise is to be delivered must be shown on the entry or release documents. (b) Entry summary filed at time of entry. When the entry summary is filed at time of entry, in accordance with Sec. 142.12(a)(1) or Sec. 142.13. (1) Customs Form 3461 or 7533 shall not be required, and (2) Customs Form 7501, or 3311, as appropriate (see Sec. 142.11), shall serve as both the entry and the entry summary documentation if the additional documentation set out in paragraphs (a)(2), (3), (4), and (5) of this section and Sec. 142.16(b) is filed. (c) Extra copies. The port director may require additional copies of the documentation. (R.S. 251, as amended (19 U.S.C. 66), secs. 484, 624, 46 Stat. 722, as amended, 759 (19 U.S.C. 1484, 1624); sec. 301, 80 Stat. 379 (5 U.S.C. 301), Pub. L. 95-410 (Oct. 3, 1978); Pub. L. 96-511 (Dec. 11, 1980)) [T.D. 79-221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 84-129, 49 FR 23167, June 5, 1984; T.D. 90-92, 55 FR 49884, Dec. 3, 1990]

Sec. 142.21 Merchandise eligible for special permit for immediate delivery.

Merchandise may be released under a special permit for immediate delivery, in accordance with section 448(b), Tariff Act of 1930, as amended (19 U.S.C. 1448(b)), in the following circumstances: (a) Contiguous countries. At the discretion of the port director, merchandise arriving by land from Canada or Mexico may be released under a special permit for immediate delivery provided the importer has on file a bond on Customs Form 301, containing the bond conditions set forth in Sec. 113.62 of this chapter. An entry summary shall be filed in accordance with Sec. 142.22(b)(1), and estimated duties, if any, shall be deposited, within the time period specified in Sec. 142.23 for all merchandise from contiguous countries released under a special permit except for fresh fruits and vegetables for human consumption released under the provisions of paragraph (b) of this section. (b) Fresh fruits and vegetables. (1) An application for a special permit for immediate delivery may be made for the transportation of fresh fruits and vegetables for human consumption arriving from Canada or Mexico to the importer's premises within the port of importation, but removed from the area immediately contiguous to the border. (2) The application shall be accompanied by a continuous bond on Customs Form 301, containing the bond conditions set forth in Sec. 113.62 of this chapter. (3) The fresh fruits and vegetables shall be transported to the importer's premises in the vehicles in which they crossed the border or, if transshipment is necessary in vehicles provided by the importer. The fresh fruits and vegetables may be examined at the importer's premises. Those portions without commercial value may be disposed of in accordance with the provisions of Sec. 158.11(b) of this chapter, and the balance shall be entered for consumption or transported in bond under an entry for immediate transportation without appraisal or under an entry for transportation and exportation. (c) Agency of U.S. Government. Merchandise may be released under the immediate delivery procedure if the shipment is consigned to or for the account of any agency or office of the United States Government, or to an officer or official of any such agency in his official capacity, as provided in Sec. 10.101 of this chapter. (d) Articles of a trade fair. Articles for a trade fair may be released under the immediate delivery procedure, as provided in Sec. 147.13 of this chapter. (e) Quota-class merchandise--(1) Tariff rate. At the discretion of the port director, merchandise subject to a tariff-rate quota may be released under a special permit for immediate delivery provided the importer has on file a bond on Customs Form 301, containing the bond conditions set forth in Sec. 113.62 of this chapter. However, merchandise subject to a tariff-rate quota may not be incrementally released under a special permit for immediate delivery as provided in paragraph (g) of this section. Where a special permit is authorized, an entry summary will be properly presented pursuant to Sec. 132.1 of this chapter within the time specified in Sec. 142.23, or within the quota period, whichever expires first. If proper presentation is not made until after the tariff-rate quota is filled, the merchandise shall not be entitled to the quota rate of duty, and the importer shall pay duties at the over-quota rate. (2) Absolute. At the discretion of the port director, perishable merchandise of a class approved by Customs Headquarters which is subject to an absolute quota may be released under a special permit for immediate delivery for removal to the importer's premises, or to any other location approved by the port director, until an entry summary is properly presented pursuant to Sec. 132.1 of this chapter. However, merchandise subject to an absolute quota under this paragraph may not be incrementally released under a special permit for immediate delivery as provided in paragraph (g) of this section. Where a special permit is authorized, a proper entry summary must be presented for merchandise so released within the time specified in Sec. 142.23, or within the quota period, whichever expires first. If the absolute quota is filled before the importer has properly presented an entry summary,

he may either present an entry summary for warehouse or, under Customs supervision, export or destroy the merchandise. (f) Release from warehouse followed by warehouse withdrawal for consumption. Merchandise may be released from warehouse under a special permit: (1) At the discretion of the port director when: (i) The warehouse is located a considerable distance from the customhouse and actual release of the merchandise from the warehouse may not be effected within the next full business day after the day of the payment of duty, and (ii) The port has sufficient manpower to permit such practice; (2) The importer shall have on file a bond on Customs Form 301, containing the bond conditions set forth in Sec. 113.62 of this chapter; and (3) The immediate delivery permit shall be annotated to state that a warehouse withdrawal for consumption will be filed for this merchandise. (g) Incremental release of split shipments. Merchandise subject to Sec. 141.57(d)(2) of this chapter, which is purchased and delivered to the carrier as a single shipment, but which is shipped by the carrier in separate portions to the same port of entry as provided in Sec. 141.57(b)(3), may be released incrementally under a special permit. Incremental release means releasing each portion of such shipments separately as they arrive. (h) When authorized by Headquarters. Headquarters may authorize the release of merchandise under the immediate delivery procedure in circumstances other than those described in paragraphs (a), (b), (c), (d), (e), (f) and (g) of this section provided a bond on Customs Form 301 containing the bond conditions set forth in Sec. 113.62 of this chapter is on file. (R.S. 251, as amended, secs. 623, as amended, 624, 46 Stat. 759, as amended (19 U.S.C. 66, 1623, 1624)) [T.D. 79-221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 81-260, 46 FR 49842, Oct. 8, 1981; T.D. 84-213, 49 FR 41185, Oct. 19, 1984; T.D. 89-104, 54 FR 50499, Dec. 7, 1989; T.D. 03-09, 68 FR 8721, Feb. 25, 2003]