

**Title:** Hazardous Materials Incident Reports.

**OMB Control Number:** 2137-0039.

**Summary:** This collection is applicable upon occurrence of incidents as prescribed in §§ 171.15 and 171.16. Basically, a Hazardous Materials Incident Report, DOT Form F5800.1, must be completed by a carrier of hazardous materials when a hazardous material transportation incident occurs, such as a release of materials, serious accident, evacuation or highway shutdown. Serious incidents meeting criteria in § 171.15 also require a telephonic report by the carrier. This information collection enhances the Department's ability to evaluate the effectiveness of its regulatory program, determine the need for regulatory changes, and address emerging hazardous materials transportation safety issues. The requirements apply to all interstate and intrastate carriers engaged in the transportation of hazardous materials by rail, air, water, and highway.

**Affected Public:** Carriers of hazardous materials.

**Annual Reporting and Recordkeeping:** Number of Respondents: 803.

**Total Annual Responses:** 22,500.

**Total Annual Burden Hours:** 33,811.

**Frequency of collection:** On occasion.

**Title:** Flammable Cryogenic Liquids.

**OMB Control Number:** 2137-0542.

**Summary:** Provisions in § 177.818 require the carriage on a motor vehicle of written procedures for venting flammable cryogenic liquids and for responding to emergencies. Paragraph (h) of § 177.840 specifies certain safety procedures and documentation requirements for drivers of these motor vehicles. These requirements are intended to ensure a high level of safety when transporting flammable cryogenics due to their extreme flammability and high compression ratio when in a liquid state.

**Affected Public:** Carriers of cryogenic materials.

**Annual Reporting and Recordkeeping:** Total Respondents: 65.

**Total Annual Responses:** 18,200.

**Total Annual Burden Hours:** 1,213.

**Frequency of collection:** On occasion.

**Title:** Approvals for Hazardous Materials.

**OMB Control Number:** 2137-0557.

**Summary:** Without these requirements there is no means to: (1) determine whether applicants who apply to become designated approval agencies are qualified to evaluate package design, test packages, classify hazardous materials, etc.; (2) verify that various containers and special loading

requirements for vessels meet the requirements of the HMR; and (3) assure that regulated hazardous materials pose no danger to life and property during transportation.

**Affected Public:** Businesses and other entities who must meet the approval requirements in the HMR.

**Annual Reporting and Recordkeeping:**

**Total Respondents:** 3,503.

**Total Annual Responses:** 3,853.

**Total Annual Burden Hours:** 18,302.

**Frequency of collection:** On occasion.

**Title:** Testing Requirements for Non-bulk Packaging (Formerly entitled Testing Requirements for Packaging).

**OMB Control Number:** 2137-0572.

**Summary:** Detailed packaging manufacturing specifications have been replaced by a series of performance tests that a non-bulk packaging must be capable of passing before it is authorized to be used for transporting hazardous materials. The HMR require proof that packagings meet these testing requirements. Manufacturers must retain records of design qualification tests and periodic retests. Manufacturers must notify, in writing, persons to whom packagings are transferred of any specification requirements that have not been met at the time of transfer. Subsequent distributors, as well as manufacturers must provide written notification. Performance-oriented packaging standards allow manufacturers and shippers much greater flexibility in selecting more economical packagings.

**Affected Public:** Each non-bulk packaging manufacturer that tests packagings to ensure compliance with the HMR.

**Annual Reporting and Recordkeeping:**

**Annual Respondents:** 5,000.

**Annual Responses:** 15,000.

**Annual Burden Hours:** 30,000.

**Frequency of collection:** On occasion.

**Title:** Container Certification Statement.

**OMB Control Number:** 2137-0582.

**Summary:** Shippers of explosives, in freight containers or transport vehicles by vessel, are required to certify on shipping documentation that the freight container or transport vehicle meets minimal structural serviceability requirements. This requirement is intended to ensure an adequate level of safety for transport of explosives aboard vessel and ensure consistency with similar requirements in international standards.

**Affected Public:** Shippers of explosives in freight containers or transport vehicles by vessel.

**Annual Reporting and Recordkeeping:**

**Annual Respondents:** 630.

**Annual Responses:** 835,000 HM Containers & 4400 Explosive Containers. **Annual Burden Hours:** 13,989.

**Frequency of collection:** On occasion.

**Title:** Hazardous Materials Public Sector Training and Planning Grants.

**OMB Control Number:** 2137-0586.

**Summary:** Part 110 of 49 CFR sets for the procedures for reimbursable grants for public sector planning and training in support of the emergency planning and training efforts of States, Indian tribes and local communities to deal with hazardous materials emergencies, particularly those involving transportation. Sections in this part address information collection and recordkeeping with regard to applying for grants, monitoring expenditures, reporting and requesting modifications.

**Affected Public:** State and local governments, Indian tribes.

**Annual Reporting and Recordkeeping:**

**Annual Respondents:** 66.

**Annual Responses:** 1.

**Annual Burden Hours:** 4,082.

**Frequency of collection:** On occasion.

**Title:** Response Plans for Shipments of Oil.

**OMB Control Number:** 2137-0591.

**Summary:** In recent years several major oil discharges damaged the marine environment of the United States. Under authority of the Federal Water Pollution Control Act, as amended by the Oil Pollution Act of 1990, RSPA issued regulations in 49 CFR Part 130 that require preparation of written spill response plans.

**Affected Public:** Carriers that transport oil in bulk, by motor vehicle or rail.

**Annual Reporting and Recordkeeping:**

**Annual Respondents:** 8,000.

**Annual Responses:** 8,000.

**Annual Burden Hours:** 10,560.

**Frequency of collection:** On occasion.

Issued in Washington, DC on November 19, 1998.

**Edward T. Mazzullo,**

*Director, Office of Hazardous Materials Standards.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 5329

**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 Form 5329, Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs.

**DATES:** Written comments should be received on or before January 25, 1999, 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 form and instructions should be directed to Martha R. Brinson, (202) 622-3869, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs.

*OMB Number:* 1545-0203.

*Form Number:* 5329.

*Abstract:* Form 5329 is used to compute and collect taxes related to: early distributions from individual retirement arrangements (IRAs) and other qualified retirement plans; distributions from education (ED) IRAs not used for educational expenses; excess contributions to traditional IRAs, Ed IRAs, and medical savings accounts (MSAs); and excess accumulations in qualified retirement plans.

*Current Actions:* There are no changes being made to the form at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 1,000,000.

*Estimated Time Per Respondent:* 1 hr., 3 min.

*Estimated Total Annual Burden*

*Hours:* 1,042,400.

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: November 19, 1998.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8839

**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 Form 8839, Qualified Adoption Expenses.

**DATES:** Written comments should be received on or before January 25, 1999, 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 form and instructions should be directed to Martha R. Brinson, (202) 622-3869, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Qualified Adoption Expenses.

*OMB Number:* 1545-1552.

*Form Number:* 8839.

*Abstract:* Section 23 of the Internal Revenue Code allows taxpayers to claim a nonrefundable tax credit for qualified adoption expenses paid or incurred by the taxpayer. Code section 137 allows taxpayers to exclude amounts paid or expenses incurred by an employer for the qualified adoption expenses of the employee which are paid under an adoption assistance program. Form 8839 is used to figure the credit and/or exclusion.

*Current Actions:* There are no changes being made to the form at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 50,000.

*Estimated Time Per Respondent:* 3 hr., 11 min.

*Estimated Total Annual Burden*

*Hours:* 159,500.

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