are installed. Motorcycles were omitted from the exclusion, not for safety reasons, but because there was no reason to include them. We agree with EMB that an operator will have an actual visual indication if the Lectra VS24's system is not working. We find no safety impact under these circumstances.

The headlamp EMB has chosen is one for military vehicles. It fails to meet one photometric test point, with a shortfall of 7 percent. In addition, the lens is not marked "motorcycle." EMB argues that this does not unreasonably degrade safety because the Lectra VS24 is designed for a cruising speed of 30 mph and its headlamp will meet the requirement for headlamps on motor driven cycles.

We do not find this argument appropriate. The exceptions that Standard No. 108 makes for lighting equipment on motor driven cycles with a maximum speed of 30 mph are only for turn signals and stop lamps (see section 5.1.1.21 and section 5.1.1.22). While a shortfall of 7 per cent is a failure, it occurs at only one test point on the lower beam. Even if this is assumed to represent a lowering of the safety of the vehicle, the effect would be minimal and not "unreasonable." The presence of the word "motorcycle" on the headlamp lens is intended to advise prospective purchasers of replacement headlamps that the headlamp has not been designed for use on vehicles other than motorcycles. Since the petition has not been filed by the manufacturer of the headlamp and does not relate to the aftermarket, the noncompliance is of a technical nature only.

With respect to Standard No. 120, the required rim markings are present, but they have been stamped in indelible ink rather than being embossed or debossed. While the intent of the standard is to provide permanent marking for the rims, stamping in indelible ink ought to be an acceptable equivalent. Does that mean we would grant an inconsequentiality request for rims marked with ink instead of embossed or debossed? We note that future rims will be properly marked.

The exemptions from these requirements are minor, and hence, compatible with the safety mission of the agency.

On the basis of the foregoing, we find that a temporary exemption would make the development and field evaluation of a low-emission motor vehicle easier and would not unreasonably lower the safety level of that vehicle. We also find that a temporary exemption would be in the public interest and consistent with the objectives of motor vehicle safety.

Accordingly, EMB Incorporated is granted NHTSA Temporary Exemption No. EX2000-4 from section 5.1.1.7 and section 7.9 of 49 CFR 571.108 Standard No. 108, Lamps, Reflective Devices and Associated Equipment, and from that portion of section 5.2 of 49 CFR 571.120 Standard No. 120, Tire Selection and Rims for Motor Vehicles Other Than Passenger Cars which requires marking "in lettering not less than 3 millimeters high, impressed to a depth or, at the option of the manufacturer, embossed to e height of not less than 0.125 millimeters." The exemption shall expire July 1, 2002.

Authority: 49 U.S.C. 30113; delegations of authority at 49 CFR 1.50 and 501.4.

Issued on: January 11, 2001.

Rosalyn G. Millman,

 $Deputy \ Administrator.$

[FR Doc. 01–1526 Filed 1–17–01; 8:45 am]

BILLING CODE 4910-59-U

DEPARTMENT OF TRANSPORTATION

Research and Special Programs Administration

[Docket No. RSPA-01-8587; Notice No. 01-01]

Hazardous Materials Safety Advisory: Unauthorized Marking of Compressed Gas Cylinders

AGENCY: Research and Special Programs Administration (RSPA), DOT. **ACTION:** Safety Advisory Notice.

SUMMARY: This is to notify the public that RSPA is investigating the apparent unauthorized and improper marking of high-pressure compressed gas cylinders by FESS, Inc. d/b/a Fire Extinguisher Service and Sales, 3303 Superior Avenue, Cleveland, Ohio, during the period 1995 to the present. Those cylinders may pose a safety risk to the public. Under no circumstances should a cylinder described in this safety advisory be filled, refilled or used for any purpose other than scrap until it is reinspected and retested by a DOT-authorized retest facility.

RSPA requires that compressed gas cylinders undergo a visual reinspection and a hydrostatic retest on a periodic basis, in accordance with the Hazardous Materials Regulations (HMR), in order to verify that a cylinder has the structural integrity for continued use. If the required visual reinspection and hydrostatic retest are not performed properly, a cylinder with compromised structural integrity may fail (leak or burst) in continued service, when it should have been condemned. Serious

personal injury, death, and property damage could result from rupture of a cylinder. Cylinders that have not been retested in accordance with the HMR may not be charged or filled with a hazardous material (compressed gas).

FOR FURTHER INFORMATION CONTACT:

Guadalupe "Lupe" Castellanos, Hazardous Materials Enforcement Specialist, Central Region, Office of Hazardous Materials Enforcement, Research and Special Programs Administration, US Department of Transportation, 2350 East Devon Avenue, Des Plaines, Illinois 60018. Telephone: (847) 294–8580; Fax: (847) 294–8590.

SUPPLEMENTARY INFORMATION: Until March 19, 1998, FESS held a retester identification number (RIN) issued by RSPA, authorizing FESS to requalify DOT and ICC specification compressed gas cylinders for continued use in accordance with the requirements in 49 CFR 173.34(e) of the HMR for performing a periodic visual inspection and hydrostatic retest. In its most recent application for renewal of its RIN, FESS stated that it reinspected and retested approximately 800 DOT specification 3A, 3AA, and 3AL cylinders each year. When used as fire extinguishers, the retest period for these cylinders can be as long as 12 years. 49 CFR 173.34(e)(19)(ii).

During a recent inspection at FESS's facility in Cleveland, Ohio, RSPA determined that FESS had marked an undetermined number of cylinders after its RIN expired on March 19, 1998. RSPA also concluded that FESS had marked many cylinders, both before and after that date, which may not have been properly reinspected and retested. It appeared to RSPA's inspector that FESS was not able to assure that its hydrostatic retest equipment was accurate to the required degree, based on its failure to have documentation showing the test pressures and readings for its calibrated cylinder and based on the condition of its retest apparatus and calibrated cylinder at the time of the inspection. FESS acknowledged that it customarily marked cylinders before inspecting and testing them, and its test records were incomplete in a number of regards, including lack of entries for certain cylinders observed during RSPA's inspection; the dates on which cylinders were purportedly reinspected and retested; and the initial retest attempt when a cylinder was retested a second time due to equipment failure on the first retest attempt. In addition, FESS did not have the current version of the requirements for requalification of compressed gas cylinders in 49 CFR

173.34(e), and it did not hold pamphlets published by the Compressed Gas Association and incorporated by reference in the HMR that apply to its operations.

The current owner stated that he had assumed control of FESS during 1995. Because there has not been an inspection by an independent inspection agency since that date and FESS failed to renew its RIN when it expired, the matters discovered during RSPA's recent inspection raise questions as to the condition of any cylinder marked by FESS with a test date/year of "95" or later. These cylinders are marked with FESS's RIN number B404, bracketed by the month and year of the purported reinspection and retest date, in the following pattern:

B 4
Month Year
4 0

Any person holding a compressed gas cylinder that is marked as having been last inspected and retested by FESS since 1995 should not charge or fill the cylinder without first having it inspected and retested by a cylinder requalification facility holding a currently effective RIN. Any filled cylinder that is marked as having been last inspected and retested by FESS since 1995 should be properly and safely evacuated and purged (a cylinder filled with an atmospheric gas may be vented), and taken to a DOT-authorized cylinder retest facility for visual reinspection and hydrostatic retest to determine if it qualifies for continued use in accordance with the HMR. Under no circumstances should a cylinder described in this safety advisory be filled, refilled or used for any purpose other than scrap until it is reinspected and retested by a DOT-authorized retest

Cylinder requalification facilities holding a currently effective RIN are listed on the internet web site of RSPA's Office of Hazardous Materials Safety, at

"http://hazmat.dot.gov/files/approvals/ hydro/hydro_retesters.htm".

Persons finding or possessing cylinders described in this safety notice may contact Ms. Guadalupe Castellanos for additional information.

Issued in Washington, D.C. on January 11, 2001.

Robert A. McGuire,

Associate Administrator for Hazardous Materials Safety.

[FR Doc. 01-1553 Filed 1-17-01; 8:45 am]

BILLING CODE 4910-60-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8610 and Schedule A (Form 8610)

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 8610, Annual Low-Income Housing Credit Agencies Report, and Schedule A (Form 8610), Carryover Allocation of Low-Income Housing Credit.

DATES: Written comments should be received on or before March, 19, 2001 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the forms and instructions should be directed to Carol Savage, (202) 622–3945, Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Form 8610, Annual Low-Income Housing Credit Agencies Report, and Schedule A (Form 8610), Carryover Allocation of Low-Income Housing Credit.

OMB Number: 1545–0990. Form Number: Form 8610 and Schedule A (Form 8610).

Abstract: State housing credit agencies (Agencies) are required by Code section 42(1)(3) to report annually the amount of low-income housing credits that they allocated to qualified buildings during the year. Agencies report the amount allocated to the building owners and to the IRS in Part I of Form 8609. Carryover allocations are reported to the Agencies in carryover allocation documents. The Agencies report the carryover allocations to the IRS on Schedule A (Form 8610). Form 8610 is a transmittal and reconciliation document for Forms 8609, Schedule A (Form 8610), binding agreements, and election statements.

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

Type of Review: Extension of a currently approved collection.

Affected Public: State, local or tribal governments.

Estimated Number of Respondents: 53.

Estimated Time Per Respondent: 112 hours, 28 minutes.

Estimated Total Annual Burden Hours: 5,961.

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: January 8, 2001.

Garrick R. Shear,

IRS Reports Clearance Officer. [FR Doc. 01–1510 Filed 1–17–01; 8:45 am] BILLING CODE 4830–01–U

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Publication 1075

AGENCY: Internal Revenue Service (IRS), Treasury.

reasury.

ACTION: Notice and request for

comments.