

Final Decision

Accordingly, on the basis of the foregoing, NHTSA hereby decides that a 1993 Land Rover Defender 110 that was not originally manufactured to comply with all applicable Federal motor vehicle safety standards, is substantially similar to a 1993 Land Rover Defender 110 that was originally manufactured for importation into and sale in the United States and certified under 49 U.S.C. § 30115, and is capable of being readily altered to conform to all applicable Federal motor vehicle safety standards.

Authority: 49 U.S.C. 30141 (a)(1)(A) and (b)(1); 49 CFR 593.8; delegations of authority at 49 CFR 1.50 and 501.8.

Issued on: July 22, 1997.

Marilynne Jacobs,

Director, Office of Vehicle Safety Compliance.
[FR Doc. 97-19770 Filed 7-25-97; 8:45 am]

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DEPARTMENT OF TRANSPORTATION**Research and Special Programs Administration****Office of Hazardous Materials Safety; Notice of Applications for Modification of Exemption**

AGENCY: Research and Special Programs Administration, DOT.

ACTION: List of applications for modification of exemptions.

SUMMARY: In accordance with the procedures governing the application for, and the processing of, exemption from the Department of Transportation's Hazardous Materials Regulations (49 CFR Part 107, Subpart B), notice is hereby given that the Office of Hazardous Materials Safety has received the applications described herein. This notice is abbreviated to expedite docketing and public notice. Because the sections affected, modes of transportation, and the nature of application have been shown in earlier **Federal Register** publications, they are not repeated here. Requests for

modifications of exemptions (e.g. to provide for additional hazardous materials, packaging design changes, additional mode of transportation, etc.) are described in footnotes to the application number. Application numbers with the suffix "M" denote a modification request. These applications have been separated from the new applications for exemptions to facilitate processing.

DATES: Comments must be received on or before August 12, 1997.

ADDRESS COMMENTS TO: Dockets Unit, Research and Special Programs, Administration, U.S. Department of Transportation, Washington, DC 20590.

Comments should refer to the application number and be submitted in triplicate. If confirmation of receipt of comments is desired, include a self-addressed stamped postcard showing the exemption number.

FOR FURTHER INFORMATION CONTACT: Copies of the application are available for inspection in the Dockets Unit, Room 8426, Nassif Building, 400 7th Street SW, Washington, DC.

Application No.	Docket No.	Applicant	Renewal of exemption
6922-M .....	.....	Halocarbon Products Co., N. Augusta, SC (See Footnote 1)	6922
9064-M .....	.....	Propack, Inc., Essington, PA (See Footnote 2)	9064
10020-M .....	.....	Allwaste, Inc., Houston, TX (See Footnote 3)	10020
11378-M .....	.....	Astrotech Space Operations, Inc., Titusville, FL (See Footnote 4)	11378
11380-M .....	.....	Western Atlas Logging Services, Houston, TX (See Footnote 5)	11380
11512-M .....	.....	Alaska Eskimo Whaling Commission, Barrow, AK (See Footnote 6)	11512
11836-M	RSPA-97-2572-4	HCI USA Distribution Companies, Inc., Greensboro, NC (See Footnote 7)	11836
11888-M	RSPA-97-2583-2	Day & Zimmermann, Inc., Parsons, KS (See Footnote 8)	11888

¹ To modify the exemption to provide for use of alternative metal for DOT Specification 106A500-X multi-unit tank car tank, for shipment of certain compressed gases.

² To modify the exemption to provide for ocean transportation as an additional mode for use in transporting corrosive materials in glass containers placed in cushioned cylindrical steel overpacks.

³ To modify the exemption to provide for the transportation of a Division 4.2 hazardous materials in non-DOT specification roll-on/roll-off containers.

⁴ To modify the exemption to provide for ocean transportation as an alternative mode for use in transporting certain hazardous materials in non-DOT specification stainless steel cylinders.

⁵ To modify the exemption to provide for several technical changes to the non-DOT specification cylinders for use in transporting compressed hydrocarbon gases.

⁶ To reissue the exemption originally issued on an emergency basis to authorize the transportation in commerce of Black powder, Division 1.1D., by cargo aircraft only.

⁷ To reissue the exemption originally issued on an emergency basis for the transportation of polyethylene drums for use in transporting non-bulk quantities of ammonia solutions, Class 8.

⁸ To reissue the exemption originally issued on an emergency basis to authorize the shipment of substances, explosive, n.o.s. mixture, which is not authorized by the Hazardous Materials Regulations, in a specially designed packaging.

This notice of receipt of applications for modification of exemptions is published in accordance with Part 107 of the Hazardous Materials Transportations Act (49 U.S.C. 1806; 49 CFR 1.53(e)).

Issued in Washington, DC, on July 22, 1997.

J. Suzanne Hedgepeth,

Director, Office of Hazardous Materials Exemptions and Approvals.

[FR Doc. 97-19771 Filed 7-25-97; 8:45 am]

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DEPARTMENT OF TRANSPORTATION**Research and Special Programs Administration****Office of Hazardous Materials Safety; Notice of Applications for Exemptions**

AGENCY: Research and Special Programs Administration, DOT.

ACTION: List of Applicants for Exemptions.

SUMMARY: In accordance with the procedures governing the application for, and the processing of, exemptions from the Department of Transportation's Hazardous Materials Regulations (49 CFR part 107, subpart B), notice is hereby given that the Office of Hazardous Materials Safety has received the applications described herein. Each mode of transportation for which a particular exemption is requested is

indicated by a number in the "Nature of Application" portion of the table below as follows: 1—Motor vehicle, 2—Rail freight, 3—Cargo vessel, 4—Cargo aircraft only, 5—Passenger-carrying aircraft.

DATES: Comments must be received on or before August 27, 1997.

ADDRESS COMMENTS TO: Dockets Unit, Research and Special Programs Administration, Room 8421, DHM-30, U.S. Department of Transportation, Washington, DC 20590.

Comments should refer to the application number and be submitted in triplicate. If confirmation of receipt of comments is desired, include a self-addressed stamped postcard showing the exemption application number.

FOR FURTHER INFORMATION: Copies of the applications (See Docket Number) are available for inspection at the New Docket Management Facility, PL-401, at the U.S. Department of Transportation, Nassif Building, 400 7th Street, SW., Washington, DC 20590.

NEW EXEMPTIONS

Application No.	Docket No.	Applicant	Regulation(s) affected	Nature of exemption thereof
11910-N	RSPA-97-2734	San Esters Corp., New York, NY.	49 CFR 172.102(c)(7)(i), T15.	To authorize the transportation in commerce of allyl methacrylate, Division 6.1, in IMO Type 1 tanks with a minimum test pressure of 4 bar, equipped with prohibited bottom outlets. (modes 1, 3)
11911-N	RSPA-97-2735	Transfer Flow, Inc., Chico, CA.	49 CFR 178.700 thru 178.819.	To authorize the manufacture, mark and sale of 50 gallon to 105 gallon refueling tanks as intermediate bulk containers a system for use in transporting various Class 3 hazardous materials. (mode 1)
11912-N	RSPA-97-2736	Florida Power Light, Jensen Beach, FL.	49 CFR 173.403, 173.427	To authorize the transportation in commerce of steam generators to be classified as surface contaminated objects and transported in non-specification packaging. (mode 2)
11913-N	RSPA-97-2737	Wheatland Tube Company, Wheatland, PA.	49 CFR 178.507(6)	To authorize the transportation in commerce of Class 9 Hazardous Material in 16 gauge 1A2 drums in weight that exceed the quantity limitation as presently authorized. (mode 1)
11914-N	RSPA-97-2738	Glowmaster Corp., Garfield, NJ.	49 CFR 173.304(d)(3)(ii), 178.33.	To authorize the transportation in commerce of a Division 2.1 hazardous materials in nonrefillable non-DOT specification inside container conforming with the DOT Specification 2P except for size, testing requirements and markings. (modes 1, 2, 3, 4)
11915-N	RSPA-97-2739	Lockheed Martin Aeronautical Systems Marietta, GA.	49 CFR 173.34(e)	To authorize an alternative maintenance/inspection program for certain DOT specification and non-DOT specification cylinders used as part of the engine and fire extinguishing systems on aircraft. (modes 1, 2, 4, 5)
11916-N	RSPA-97-2740	CP Industries, Inc., McKeesport, PA.	49 CFR 173.302(e)(2) (4) and 5, 173.34(e)(1)(3)(4).	To authorize the use of ultrasonic wall thickness retest method to re-qualify DOT-3AX, DOT-3AAX and DOT-3T cylinders and extend the retest period to 10 years for non-corrosive service. (modes 1, 2, 3, 4)
11917-N	RSPA-97-2741	Sexton Can Co., Martinsburg, WV.	49 CFR 173.304(a), 178.65.	To authorize the manufacture, marking and sale of non-DOT specification cylinder to be used for the transportation in commerce of certain Division 2.2 materials. (modes 1, 2, 3, 4)
11918-N	RSPA-97-2742	E.I. DuPont de Nemours & Co., Inc., Wilmington, DE.	49 CFR 173.31(b)(3)(i), 173.31(b)(4)(i).	To authorize the transportation in commerce of tanks cars without head and thermal protection for use in transporting Class 2 material. (mode 2)
11923-N	RSPA-97-2743	Hoover Materials Handling Group.	49 CFR 178.705(c)(iv)(A)	To authorize the manufacture, marking and sale of metal intermediate bulk containers having specifications that do not meet minimum thickness requirements. (modes 1, 2, 3)
11924-N	RSPA-97-2744	U.F. Strainrite, Lewiston, ME.	49 CFR 173.12(b)	To authorize the manufacture, marking and sale of a corrugated fiberboard box for use as the outer packaging for lab pack applications for use in transporting various classes of hazardous wastes. (modes 1, 2, 3)
11925-N	RSPA-97-2745	Concorde Battery Corp., West Covina, CA.	49 CFR 173.159(d)	To authorize the transportation in commerce of non-spillable aircraft batteries which have been altitude tested at a pressure less than the test pressure set forth in the regulations, overpacked in non-specification fiberboard boxes to be transported without required markings and labels. (modes 1, 2, 3, 4, 5)

NEW EXEMPTIONS—Continued

Application No.	Docket No.	Applicant	Regulation(s) affected	Nature of exemption thereof
11926-N	RSPA-97-2746	The Dow Chemical Co., Midland, MI.	49 CFR 173.221	To authorize the transportation in commerce of polystyrene beads, expandable, Class 9, in UN1H2 plastic drums not to exceed 200 pounds. (modes 1, 2, 3, 4)
11927-N	RSPA-97-2747	Alaska Marine Lines, Se- attle, WA.	49 CFR 176.170(b)	To authorize the transportation in commerce of Class 1 explosives in container sizes 24' and 40' by ocean transportation. (mode 3)

This notice of receipt of applications for new exemptions is published in accordance with Part 107 of the Hazardous Materials Transportation Act (49 U.S.C. 1806; 49 CFR 1.53(e)).

Issued in Washington, DC, on July 22, 1997.

J. Suzanne Hedgepeth,

Director, Office of Hazardous Materials Exemptions and Approvals.

[FR Doc. 97-19772 Filed 7-25-97; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

July 17, 1997.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Pub. L. 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

Internal Revenue Service (IRS)

OMB Number: 1545-0046.

Form Number: IRS Form 982.

Type of Review: Extension.

Title: Reduction of Tax Attributes Due to Discharge of Indebtedness.

Description: Internal Revenue Code (IRC) section 108 allows taxpayers to exclude from gross income amounts attributable to discharge of indebtedness in title 11 cases, insolvency, or a qualified farm indebtedness. Section 1081(b) allows corporations to exclude from gross income amounts attributable to certain transfers of property. The data is used to verify adjustments to basis of property and reduction of tax attributes.

Respondents: Business or other for-profit, Individuals or households.

Estimated Number of Respondents/Recordkeepers: 1,000.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—5 hr., 16 min.

Learning about the law or the form—2 hr., 5 min.

Preparing and sending the form to the IRS—2 hr., 16 min.

Frequency of Response: On occasion.

Estimated Total Reporting/

Recordkeeping Burden: 9,610 hours.

OMB Number: 1545-0193.

Form Number: IRS Form 4972.

Type of Review: Extension.

Title: Tax on Lump-Sum

Distributions.

Description: Internal Revenue Code (IRC) section 402(e) allows taxpayers to compute a separate tax on a lump-sum distribution from a qualified retirement plan. Form 4972 is used to correctly figure that tax. The data is used to verify the correctness of the separate tax. Form 4972 is also used to make the special 20% capital gain election attributable to pre-1974 participation from the lump-sum distribution.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 140,000.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—33 min.

Learning about the law or the form—26 min.

Preparing the form—1 hr., 19 min.

Copying, assembling and sending the form to the IRS 35 min.

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 403,200 hours.

OMB Number: 1545-0712.

Form Number: IRS Form 6198.

Type of Review: Extension.

Title: At-Risk Limitations.

Description: Internal Revenue Code (IRC) section 465 requires taxpayers to limit their at-risk loss to the lesser of the loss or their amount at risk. Form 6198 is used by taxpayers to determine their deductible loss and by IRS to verify the amount deducted.

Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms.

Estimated Number of Respondents/Recordkeepers: 121,400.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—1 hr., 12 min.

Learning about the law or the form—1 hr., 0 min.

Preparing the form—1 hr., 5 min.

Copying, assembling and sending the form to the IRS—20 min.

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 439,468 hours.

OMB Number: 1545-1480.

Regulation Project Number: FI-34-94 Final.

Type of Review: Extension.

Title: Hedging Transactions by Members of a Consolidated Group.

Description: The information is required by the IRS to aid it in administering the law and to prevent manipulation. The information will be used to verify that a taxpayer is properly reporting its business hedging transactions.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 17,100.

Estimated Burden Hours Per

Respondent/Recordkeeper: 4 hours, 27 minutes.

Frequency of Response: Other (one-time).

Estimated Total Reporting/

Recordkeeping Burden: 76,050 hours.

OMB Number: 1545-1541.

Revenue Procedure Number: Revenue Procedure 97-27.

Type of Review: Extension.

Title: Changes in Methods of Accounting.

Description: The information requested in sections 6, 8, and 13 of Revenue Procedure 97-27 is required in order for the Commissioner to determine whether the taxpayer is properly requesting to change its method of accounting and the terms and conditions of that change.

Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms.