

cyclopropane, ethane, or ethylene, or liquefied petroleum gases. PHMSA advises against the filling or transporting of these gases in DOT-39 cylinders when the cylinder's internal volume exceeds 75 in³ (1.23 L).

FOR FURTHER INFORMATION CONTACT:

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SUPPLEMENTARY INFORMATION:

A. Public Action Requested

PHMSA advises that DOT-39 cylinders having an internal volume exceeding 75 cubic inches (in³) (1.23 L) should not contain liquefied flammable compressed cyclopropane, ethane, or ethylene, or liquefied petroleum gases. These gases were historically restricted to this volume for shipment in specification cylinders (currently § 173.304a). This limitation was based on extensive experience under special permits and the consideration that, in transportation and without the limitation, non-reusable cylinders of larger sizes (and lower integrity) would be used in place of authorized higher-integrity reusable cylinders. Use of these DOT-39 non-reusable cylinders in larger sizes would lower the level of transportation safety previously established through use of higher-integrity reusable cylinders for the shipment of flammable gases. See the Background section for additional information on this issue.

B. Safety Concern

The release of a liquefied flammable compressed gas as result of the failure of a cylinder having an internal volume exceeding 75 in³ (1.23 L) is a safety concern with potential to cause property damage, serious personal injury, or even death. A DOT-39 cylinder, without further size restriction, can have a volume of up to 1,526 in³ (25 L) at a service pressure of 500 psig or less and, as such, can have up to 20 times the stored energy of a DOT-39 cylinder limited to 75 in³ (1.23 L). This increased stored energy presents a greater safety risk in the event of a release. Additionally, because of the design specifications that allow for thinner walls when used at lower pressure, these cylinders may be at greater risk from corrosion or puncture. Given the known risks associated with cylinders that are filled with liquefied flammable

compressed gases, PHMSA is issuing this revised safety advisory notice to advise offerors and transporters of DOT-39 cylinders that those with an internal volume greater than 75 in³ (1.23 L) should not be filled and/or transported with liquefied compressed cyclopropane, ethane, or ethylene, or with liquefied petroleum gases.

C. Background

This revised safety advisory notice is being issued in part because of safety concerns stemming from a past rulemaking action impacting DOT-39 cylinders used for certain liquefied flammable compressed gases. In an October 30, 1998 notice of proposed rulemaking (NPRM),¹ the Research and Special Programs Administration (RSPA)—the predecessor administration to PHMSA—proposed to extend the 75 in³ (1.23 L) volume limitation of DOT-39 cylinders to all liquefied flammable compressed gases by revising § 173.304 to delete Note 9 from the table at § 173.304(a)(2) and adding new sections 173.304a and 173.304b.² RSPA received several comments in opposition to this proposal. RSPA published a final rule on August 8, 2002 and, based on the opposing comments, decided not to extend the 75 in³ (1.23 L) limitation to all liquefied flammable compressed gases in a DOT-39 cylinder at that time. However, in the process of publishing the final rule, the administration inadvertently omitted the 75 in³ (1.23 L) limitation from the Hazardous Materials Regulations (HMR; 49 CFR parts 171–180) for cyclopropane, ethane, ethylene, or liquefied petroleum gas.³ Thus, historically, the HMR limited the internal volume of a DOT-39 cylinder to 75 in³ (1.23 L) when used for these gases.

On November 13, 2014, PHMSA accepted a petition for rulemaking (P-1622) from Worthington Cylinders to address this error. On July 26, 2016, PHMSA published in the **Federal Register** an NPRM titled, “Hazardous Materials: Miscellaneous Amendments Pertaining to DOT Specification Cylinders (RRR),” [81 FR 48977; Docket No. PHMSA-2011-0140 (HM-234)]⁴

¹ NPRM—Hazardous Materials: Requirements for DOT Specification Cylinders (HM-220D) [63 FR 58460].

² The respective additional requirements for liquefied compressed gases have since been redesignated at § 173.304a).

³ Final Rule—Hazardous Materials: Requirements for Maintenance, Requalification, Repair and Use of DOT Specification Cylinders (HM-220D) [67 FR 51625].

⁴ Hazardous Materials: Miscellaneous Amendments Pertaining to DOT Specification Cylinders (RRR) (HM-234) [81 FR 48977], available

that proposed to extend the limit on the internal volume of DOT-39 cylinders to use with all liquefied flammable compressed gases, thus correcting the inadvertent omission and seeking comment regarding the possibility of expanding the applicability to capture those liquefied flammable compressed gases (e.g., difluoromethane (Refrigerant gas R 32)) either not reflected in the § 173.304a(a)(2) table or not considered a liquefied petroleum gas. Additionally, the NPRM further sought input on past experience with the transport of liquefied flammable compressed gases in DOT-39 cylinders larger than 75 in³ (1.23 L) since implementation of the 2002 final rule.

Given the known risks associated with cylinders that are filled with liquefied flammable compressed gases, PHMSA is issuing this revised safety advisory notice to advise offerors and transporters of DOT-39 cylinders that those with an internal volume greater than 75 in³ (1.23 L) should not be filled and/or transported with liquefied compressed cyclopropane, ethane, or ethylene, or with liquefied petroleum gases.

Issued in Washington, DC, on March 16, 2017.

William S. Schoonover,

Associate Administrator for Hazardous Materials Safety, Pipeline and Hazardous Materials Safety Administration.

[FR Doc. 2017-05614 Filed 4-21-17; 8:45 am]

BILLING CODE 4910-60-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Regulation Project

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. Currently, the IRS is soliciting comments concerning the VITA/TCE Volunteer Program.

at <https://www.gpo.gov/fdsys/pkg/FR-2016-07-26/pdf/2016-16689.pdf>.

DATES: Written comments should be received on or before June 23, 2017 to be assured of consideration.

ADDRESSES: Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: VITA/TCE Volunteer Program.

OMB Number: 1545–2222.

Form Number: Forms 8653, 8654, 14204, 13715, and 13206.

Abstract: The Internal Revenue Service offers free assistance with tax return preparation and tax counseling using specially trained volunteers. The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs assist seniors and individuals with low to moderate incomes, those with disabilities, and those for whom English is a second language.

Current Actions: There is a change in the paperwork burden previously approved by OMB. The agency has updated the number of respondents to reflect the most recent data available. In addition, no approval is being requested for Form 14310 as the form was made obsolete in 2016 as the process is now part of Link and Learn (a self-paced e-learning for the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) program).

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals and Households.

Estimated Number of Respondents: 45,100.

Estimated Average Time per Respondent: 21 minutes.

Estimated Total Annual Burden Hours: 16,097.

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: April 12, 2017.

Laurie Brimmer,

Senior Tax Analyst.

[FR Doc. 2017–08153 Filed 4–21–17; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for United States Gift (and Generation-Skipping Transfer) Tax Return

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. Currently, the IRS is soliciting comments concerning United States Gift (and Generation-Skipping Transfer) Tax Return.

DATES: Written comments should be received on or before June 23, 2017 to be assured of consideration.

ADDRESSES: Direct all written comments to Laurie E. Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224. Requests for additional copies of the form and instructions should be directed to Martha R. Brinson, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at Martha.R.Brinson@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: United States Gift (and Generation-Skipping Transfer) Tax Return.

OMB Number: 1545–0020.

Form Number: 709.

Abstract: Form 709 is used by individuals to report transfers subject to the gift and generation-skipping transfer taxes and to compute these taxes. The IRS uses the information to collect and enforce these taxes, to verify that the taxes are properly computed, and to compute the tax base for the estate tax.

Current Actions: On page 4, Schedule C, Part 2, added new entry box (Restored Exclusion Amount) for line 5.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Respondents: 278,500.

Estimated Time per Respondent: 6.2 hours.

Estimated Total Annual Burden Hours: 1,726,700.

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: April 17, 2017.

Laurie E. Brimmer,

Senior Tax Analyst.

[FR Doc. 2017–08155 Filed 4–21–17; 8:45 am]

BILLING CODE 4830–01–P