awarded to the States is further distributed to local emergency response and planning agencies. The FY 1996 funds helped to provide: (1) Training for 120,000 emergency response personnel; (2) approximately 520 commodity flow studies and hazard analyses; (3) 5,650 emergency response plans updated or written for the first time; (4) assistance to 1,850 local emergency planning committees; and (5) 800 emergency exercises.

The persons affected by these regulations are those who offer or transport in commerce any of the following materials:

A. Any highway route-controlled quantity of a Class 7 (radioactive) material;

B. More than 25 kilograms (55 pounds) of a Division 1.1, 1.2, or 1.3 (explosive) material in a motor vehicle, rail car, or freight container;

C. More than one liter (1.06 quarts) per package of a material extremely toxic by inhalation (that is, a "material poisonous by inhalation" that meets the criteria for "hazard zone A");

D. A hazardous material in a bulk packaging having a capacity equal to or greater than 13,248 liters (3,500 gallons) for liquids or gases or more than 13.24 cubic meters (468 cubic feet) for solids;

E. A shipment, in other than a bulk packaging, of 2,268 kilograms (5,000 pounds) gross weight or more of a class of hazardous materials for which placarding of a vehicle, rail car, or freight container is required for that class.

The following persons are excepted from the registration requirement:

A. Agencies of the Federal Government;

B. Agencies of States;

C. Agencies of political subdivisions of States:

D. Employees of those agencies listed in A, B, or C with respect to their official duties:

E. Hazmat employees, including the owner-operator of a motor vehicle which transports in commerce hazardous materials if that vehicle, at the time of those activities, is leased to a registered motor carrier under a 30-day or longer lease as prescribed in 49 CFR Part 1057 or an equivalent contractual relationship; and

F. Persons domiciled outside the United States who offer, solely from locations outside the United States, hazardous materials for transportation in commerce, if the country in which they are domiciled does not impose registration or a fee upon U.S. companies for offering hazardous materials into that country. However, persons domiciled outside the United

States who carry the types and quantities of hazardous materials that require registration within the United States are subject to the registration requirement.

The 1997–98 registration year ends on June 30, 1998. The 1998-99 registration year will begin on July 1, 1998, and end on June 30, 1999. Any person who engages in any of the specified activities during the 1998-99 registration year must file a registration statement and pay the associated fee of \$300.00 before July 1, 1998, or before engaging in any of the activities, whichever is later. All persons who registered for the 1997-98 registration year will be mailed a registration statement form and an informational brochure in May 1998. Other persons wishing to obtain the form and any other information relating to this program should contact RSPA at the address given above. The brochure and form can also be downloaded from the RSPA registration Internet home page at http://hazmat.dot.gov/ register.htm.

The registration statement has not been revised for the 1998-99 registration year. Registrants should file a registration statement and pay the associated fee at least four weeks before July 1, 1998, in order to ensure that a 1998-99 certificate of registration has been obtained by that date to comply with the recordkeeping requirements. These include the requirement that the registration number be made available on board each truck and truck tractor (not including trailers and semi-trailers) and each vessel used to transport hazardous materials subject to the registration requirements. A certificate of registration is generally mailed within ten days of RSPA's receipt of a properly completed registration statement.

Persons who engage in any of the specified activities during a registration year are required to register for that year. Persons who engaged in these activities during registration year 1992-93 (September 16, 1992, through June 30, 1993), 1993–94 (July 1, 1993) through June 30, 1994), 1994-95 (July 1, 1994, through June 30, 1995), 1995–96 (July 1, 1995, through June 30, 1996), 1996–97 (July 1, 1996, through June 30, 1997), or 1997–98 (July 1, 1997, through June 30, 1998) and have not filed a registration statement and paid the associated fee of \$300.00 for each year for which registration is required should contact RSPA to obtain the required form (DOT F 5800.2). A copy of the form that will be distributed for the 1998–99 registration year may be used to register for previous years. Persons who fail to register for any registration year in which they engaged in such activities

are subject to civil penalties for each day a covered activity is performed. The legal obligation to register for a year in which any specified activity was conducted does not end with the registration year.

Issued in Washington, DC, on April 14, 1998.

Alan I. Roberts.

Associate Administrator for Hazardous Materials Safety.

[FR Doc. 98–10384 Filed 4–17–98; 8:45 am] BILLING CODE 4910–60–P

DEPARTMENT OF TRANSPORTATION

Research and Special Programs Administration

Office of Hazardous Materials Safety; Notice of Delays in Processing of Exemption Applications

AGENCY: Research and Special Programs Administration, DOT.

ACTION: List of Applications Delayed more than 180 days.

SUMMARY: In accordance with the requirements of 49 U.S.C. 5117(c), RSPA is publishing the following list of exemption applications that have been in process for 180 days or more. The reason(s) for delay and the expected completion date for action on each application is provided in association with each identified application.

FOR FURTHER INFORMATION CONTACT:

J. Suzanne Hedgepeth, Director, Office of Hazardous Materials, Exemptions and Approvals Research and Special

of Hazardous Materials, Exemptions an Approvals, Research and Special Programs Administration, U.S. Department of Transportation, 400 Seventh Street, SW., Washington, DC 20590–0001, (202) 366–4535.

Key to "Reasons for Delay"

- 1. Awaiting additional information from applicant
- from applicant
 2. Extensive public comment under review
- 3. Application is technically very complex and is of significant impact or precedent-setting and requires extensive analysis
- Staff review delayed by other priority issues or volume of exemption applications

Meaning of Application Number Suffixes

N—New application M—Modification request PM—Party to application with modification request

Issued in Washington, DC, on April 23,

J. Suzanne Hedgepeth,

Director, Office of Hazardous Materials Exemptions and Approvals.

NEW EXEMPTION APPLICATIONS

| 11581–N 11232–N 11511–N 11523–N 11537–N 11540–N | Luxfer UK Limited, Nottingham, England | | |
|--|--|----------|--------------------------|
| 11232–N 11511–N 11523–N 11537–N 11540–N 11591–N | Luxter UK Limited, Nottingnam, Endland | 4 | 05/29/1998 |
| I1523–N I1537–N I1540–N I1591–N | State of Alaska Department of Transportation, Juneau, AK | 4 | 05/29/1998 |
| I1537–N I1540–N I1591–N | Brenner Tank Inc., Fond du Lac, WI | 4 | 05/29/1998 |
| 11540–N 11591–N | Bio-Lab, Inc., Conyers, GA | 4 | 05/29/1998 |
| 11591–N | Babson Bros. Co., Romeoville, IL | 4 | 05/29/1998 |
| | Convenience Products, Fenton, MO | 1 | 05/29/1998 |
| TIGAL NI | Clearwater Distributors, Inc., Woodridge, NY | 4 4 | 05/29/1998 05/29/1998 |
| 11640–N 11682–N | Cryolor, Argancy, 57365 Ennery—France | 4 | 05/29/1998 |
| 11687–N | Tri Tank Corp., Syracuse, NY | 4 | 05/29/1998 |
| 11699–N | GEO Specialty Chemicals, Bastrop, LA | 4 | 05/29/1998 |
| 11722–N | Citergaz S.A., 86400 Civray, FR | 1 | 05/29/1998 |
| I1735–N | R.D. Offutt Co., Park Rapids, MN | 4 | 05/29/1998 |
| 11751–N | Delta Resigns & Refractories, Detroit, MI | 4 | 05/29/1998 |
| 11759–N | E.I. DuPont de Nemours & Co., Inc., Wilmington, DE | 4 | 05/29/1998 |
| 11761–N | Vulcan Chemicals, Birmingham, AL | 4 | 05/29/1998 |
| 11762–N | Owens Fabricators, Inc., Baton Rouge, LA | 4 | 05/29/1998 05/29/1998 |
| I1765–N I1767–N | Laidlaw Environmental Services Inc., Columbia, SC | 4 4 | 06/30/1998 |
| 11707-N 11772-N | Kleespie Tank & Petroleum Equipment, Morris, MN | 4 | 06/30/1998 |
| 11772 N 11774–N | Safety Disposal System, Inc., Opa Locka, FL | 1 | 06/30/1998 |
| 11782–N | Aeronex, Inc., San Diego, CA | 4 | 06/30/1998 |
| 11783–N | Peoples Natural Gas, Rosemount, MN | 4 | 06/30/1998 |
| 11798–N | Air Products & Chemicals, Inc., Allentown, PA | 4 | 06/30/1998 |
| 11809–N | Laidlaw Environmental Services, Inc., Columbia, SC | 4 | 06/30/1998 |
| 11815–N | Union Pacific Railroad Co., et al., Omaha, NE | 4 | 06/30/1998 |
| I1817–N | FIBA Technologies, Inc., Westboro, MA | 4 | 06/30/1998 |
| 11821–N | Wyoming Department of Transportation, Cheyenne, WY | 4 | 06/30/1998 |
| I1841–N | Stepan Co., Northfield, IL | 4 | 06/30/1998 |
| 11862–N | The BOC Group, Murray Hill, NJ | 4 | 06/30/1998 |
| 11863–N | Carrier Corp./d/b/a United Technologies Carrier, Syracuse, NY | 4 | 06/30/1998 |
| I1882–N I1883–N | FMC Corporation, Philadelphia, PA | 4 4 | 06/30/1998 06/30/1998 |
| 11884–N | Degussa Corp., Ridgefield Park, NJ | 4 | 06/30/1998 |
| 11894–N | Quicksilver Fiberglass Manufacturing Ltd., Strome, Alberta, CN | 4 | 06/30/1998 |
| 11899–N | Carleton Technologies Inc., Orchard Park, NY | 4 | 07/31/1998 |
| 11911–N | Transfer Flow, Inc., Chico, CA | 4 | 07/31/1998 |
| 11915–N | Lockheed Martin Aeronautical Systems, Marietta, GA | 4 | 07/31/1998 |
| I1916–N | CP Industries, Inc., McKeesport, PA | 4 | 04/15/1998 |
| I1918–N | E.I. DuPont de Nemours & Co., Inc., Wilmington, DE | 4 | 07/31/1998 |
| I1923–N | Hoover Materials Handling Group | 4 | 07/31/1998 |
| 11927–N | Alaska Marine Lines, Seattle, WA | 4 | 07/31/1998 |
| 11934–N | UtiliCorp United, Inc., Omaha, NE | 4 | 07/31/1998 |
| I1938–N I1941–N | Steel Shipping Container Institute, Washington, DC | 4 4 | 07/31/1998 08/31/1998 |
| 11941–N 11944–N | Core Laboratories, Inc., Carrollton, TX | 4 | 08/31/1998 |
| 11944–N 11947–N | Patts Fabrication & Services, Odessa, TX | 4 | 08/31/1998 |
| 11954–N | Republic Environmental Systems (PA), Inc., Hatfield, PA | 4 | 08/31/1998 |
| 11965–N | J.R. Simplot Company, Edison, CA | 4 | 08/31/1998 |
| 11966–N | FMC Corporation, Philadelphia, PA | 4 | 08/31/1998 |
| 11967-N | Savage Industries Inc., Norristown, PA | 4 | 08/31/1998 |
| I1968–N | Air Liquide America Corp., Houston, TX | 4 | 08/31/1998 |
| I1970–N | Exxon Chemical, Inc., Baytown, TX | 4 | 08/31/1998 |
| I1971–N | Regional Airline Assoc., Washington, DC | 4, 4 | 08/31/1998 |
| 1354–M | PPG Industries, Inc., Pittsburgh, PA | 1 | 05/29/1998 |
| 1661–M | Cyprus Foote Mineral Co., Kings Mountain, NC | 4 | 05/29/1998 |
| 610–M | ARCO Chemical Co., Newtown Square, PA | 4 | 05/29/1998 05/29/1998 |
| 7026–M 7879–M | Walter Kidde Aerospace, Wilson, NC | 4 4 | 05/29/1998 |
| 7679-1VI 3556-M | Air Products & Chemicals, Inc., Allentown, PA | 4 | 05/29/1998 |
| 9064–M | Propack, Inc., Essington, PA | 4 | 05/29/1998 |
| 9266–M | ERMEWA, Inc., Houston, TX | 4 | 05/29/1998 |
| 9706–M | Taylor-Wharton, Harrisburg, PA | 4 | 06/30/1998 |
| 9819–M | Halliburton Energy Services, Duncan, OK | 4 | 06/30/1998 |
| 10138–M | BetzDearborn Inc., Trevose, PA | 4 | 06/30/1998 |
| 10365–M | U.S. Enrichment Corporation, Bethesda, MD | 4 | 06/30/1998 |
| 10429–M | Baker Performance Chemicals, Inc., Houston, TX | 4 | 06/30/1998 |
| 10677–M | Primus AB, S-71 26 Solna, SW | 4 | 06/30/1998 |
| I1005–M I1058–M | Carleton Technologies Inc., Glen Burnie, MD | 4 4 | 06/30/1998 06/30/1998 |

NEW EXEMPTION APPLICATIONS—Continued

| Application No. | Applicant | Reason for delay | Estimated date of completion |
|---|---|------------------|--|
| 11254-M 11344-M 11378-M 11506-M 11516-M | Eco-Pak Specialty Packaging, Elizabethton, TN Schlumberger Oilfield Services, Sugar Land, TX E.I. DuPont, Wilmington, DE Astrotech Space Operations, Inc., Titusville, FL OEA, Inc., Denver, CO Falcon Safety Products, Sommerville, NJ Department of Defense, Falls Church, VA | 4 4 4 4 | 06/30/1998 07/31/1998 07/31/1998 07/30/1998 07/30/1998 07/30/1998 |

[FR Doc. 98–10271 Filed 4–17–98; 8:45 am] BILLING CODE 4910–60–M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection: Comment Request for Regulation Project; Regulations Under Tax Conventions— Ireland

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 an existing regulation, Regulations Under Tax Conventions—Ireland (26 CFR Part 513).

DATES: Written comments should be received on or before June 19, 1998 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 income tax treaty should be directed to Carol Savage, (202) 622–3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Regulations Under Tax Conventions—Ireland.

OMB Number: 1545–0834.

Abstract: The information required by these regulations is needed to allow taxpayers to receive benefits under the

tax treaty, and to allow withholding agents to permit those benefits to be immediately realized by the taxpayers. The information is used by the Internal Revenue Service to determine if the treaty benefits are being used properly, to aid in determining whether income is being reported accurately, and to prevent evasion of income taxes.

Current Actions: These regulations were amended by TD 8734, 62 FR 53497 and 53498. The amendments result in a burden reduction because the letters of notification formerly required by §§ 513.3(b)(5), 513.4(c), and 513.5(c) are no longer required under the amendments. However, letters of notification are still required by § 513.6(b).

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or households, and business or other forprofit organizations.

Estimated Number of Respondents: 20.

Estimated Time Per Respondent: 15 minutes.

Estimated Total Annual Burden

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 14, 1998.

Garrick R. Shear,

IRS Reports Clearance Officer.
[FR Doc. 98–10376 Filed 4–17–98; 8:45 am]
BILLING CODE 4830–01–U

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[Regulation Section 31.6001]

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, Public Law 104–13 (44 U.S.C. 3506(c)(2)(A)).

Currently, the IRS is soliciting comments concerning existing regulations 26 CFR 31.6001–1, Records in general; 26 CFR 31.6001–2, Additional Records under FICA; 26 CFR 31.6001–3, Additional records under Railroad Retirement Tax Act; 26 CFR 31.6001–5, Additional records in