

after the shipment is delivered to the consignee?

Answer: Incidents that are discovered after transportation—*i.e.*, any movement of hazardous materials by any mode, and any loading, unloading, or storage incidental thereto—has ended, are not subject to the incident reporting requirements under the HMR. *See* § 171.1(c) for provisions pertaining to transportation functions.

16. *Question:* Is immediate notice required under § 171.15 for an incident that leads to a “road closure” when no hazardous material is released as a result of the incident?

Answer: The answer is yes. Regardless of whether a hazardous material is actually released, if a major transportation artery or facility is closed or shut down for one hour or more, the incident must be reported in accordance with § 171.15. In addition, under § 171.16(a)(1), any time immediate notice is required under § 171.15(b), a written report is also required within 30 days of the discovery of an incident.

17. *Question:* When an incident occurs involving a package of hazardous material containing only a residue of hazardous material, as described in § 173.29, is an incident report required?

Answer: A package containing only a residue of hazardous material is not excepted from incident reporting. *See* 173.29(a). Section 171.16(d) provides exceptions from incident reporting, which include some scenarios that could apply to a packaging containing only a residue. However, there are no specific provisions that apply to empty packagings containing a residue of a hazardous material. There are scenarios where an incident report must be filed, such as when a Packing Group (PG) II hazardous material released from a drum containing only residue of the hazardous material.

18. *Question:* A discovery of a hazardous materials incident is made after transportation has ended. May the consignee file an incident report?

Answer: The answer is yes. A person may file an incident report for a hazardous material release or incident—even when not required—if any of the circumstances set forth in § 171.15(b) or § 171.16(a) have occurred.

IV. Future FAQ Topics

With the completion of this set of FAQ specific to incident reporting, PHMSA will begin consideration for its next set of FAQ based on public input received. As such, PHMSA will continue concurrent work on future FAQ notices and subsequent topics may include FAQ pertaining to classification, hazard communication,

hazardous substances, hazardous wastes, modal-specific requirements, or packaging. Finally, PHMSA will consider comments and concerns received before finalizing the above FAQ on the website.

Issued in Washington, DC, on August 14, 2023, under authority delegated in 49 CFR 1.97.

William S. Schoonover,

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

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Forms 14157 and 14157-A

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service (IRS), 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Tax Return Preparer Complaint and Tax Return Preparer Fraud or Misconduct Affidavit.

DATES: Written comments should be received on or before October 17, 2023 to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Include “OMB Number 1545-2168-Tax Return Preparer Complaint and Tax Return Preparer Fraud or Misconduct Affidavit” in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Martha R. Brinson, at (202)317-5753, or at 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: Tax Return Preparer Complaint and Tax Return Preparer Fraud or Misconduct Affidavit.

OMB Number: 1545-2168.

Form Numbers: 14157 and 14157-A.

Abstract: These forms will be used by taxpayers to report allegations of misconduct by tax return preparers. The forms are created specifically for tax return preparer complaints and include items necessary for the IRS to effectively evaluate the complaint and route to the appropriate function.

Current Actions: There are no changes to the forms previously approved by OMB.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, businesses and other for-profits.

Estimated Number of Respondents: 7,500.

Estimated Time per Respondent: 12 mins.

Estimated Total Annual Burden Hours: 1,593.

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. Comments will be 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 has 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 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: August 14, 2023.

Martha R. Brinson,

Tax Analyst.

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