

regardless of whether the emergency is an aircraft accident or incident, a structural fire on base but possibly off the airfield, a hazardous materials incident, or a medical emergency.

Aircraft firefighting—the extent of the mission. The civil airport fire service requirement, pursuant to 14 CFR part 139, is to provide an escape path from a burning airplane. Mutual-aid agreements and community emergency response teams supplement the civil airport fire service to provide for extended firefighting and EMS. Military fire service regulations provide firefighters and equipment for both initial and extended firefighting. In addition, military fire service is trained for and equipped to deal with munitions as hazardous materials and extraction of pilots and crew from burning aircraft.

Aircraft firefighting—the size of the fire suppression area. Civil airport fire service requires sufficient water mixed with firefighting agent (in terms of quantity and delivery rate) to control or suppress any fire in an area of sufficient size to permit the occupants of the aircraft to escape. Military fire service requires staff, equipment, and sufficient fire combat agents to continue to fight the fire to total extinguishment.

Structural firefighting and rescue. Civil airports, as a part of the community, are afforded community structural fire protection. In planning for emergencies, including response to structural fires, communities station firefighters, trained and equipped for rescue operations and fighting structural fires, throughout the community. Where distances dictate, a community may station structural firefighters on an airport. Military airport fire service, by comparison, includes training and equipment for response to structural fires on the military installation.

Hazardous materials incidents. This issue deals with whether response to hazardous material incidents must be provided by a civil airport fire service. Many communities support the airport's need for response to hazardous material incidents with trained firefighters stationed on the airport or in close proximity to the airport. Others meet this infrequent need with trained individuals responding from surrounding communities through mutual-aid agreements. The military mission, on the other hand, involves special training and the frequent handling of incidents where hazardous materials such as live munitions are present. Consequently, response to hazardous materials incidents are the

norm and an integral part of the military fire service mission.

EMS at airports. Most communities respond to medical emergencies with medical personnel that are not integral to the airport fire service. Most military installations, being self-contained communities, have a hospital. The hospital mission normally encompasses EMS response to accidents or incident on the airfield.

Prior to finalizing the report and developing conclusions, FAA is seeking information from interested parties on these issues. Comments are invited on the issues, subsets of these issues that may need special analyses, or other issues of concern relating to the Congressionally requested scope of study.

Issued in Washington, DC on June 4, 1996.

David L. Bennett,

Director, Office of Airport Safety and Standards.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request For Regulation Project PS-52-88

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 final regulation, PS-52-88 (TD 8455), Election to Expense Certain Depreciable Business Assets. (§§ 1.179-2, 1.179-3).

DATES: Written comments should be received on or before August 9, 1996 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 information collection should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Election to Expense Certain Depreciable Business Assets.

OMB Number: 1545-1201.

Regulation Project Number: PS-52-88 Final.

Abstract: The regulations provide rules on the election described in Internal Revenue Code section 179(b)(4); the apportionment of the dollar limitation among component members of a controlled group; and the proper order for deducting the carryover of disallowed deduction. The recordkeeping and reporting requirements are necessary to monitor compliance with the section 179 rules.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of OMB approval.

Affected Public: Individuals or households, farms, and business or other for-profit organizations.

Estimated Number of Respondents: 20,000.

Estimated Time Per Respondent: 45 minutes.

Estimated Total Annual Burden Hours: 15,000 hours.

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: June 3, 1996.

Garrick R. Shear,

IRS Reports Clearance Officer.

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