

consulted three commercial suppliers of underride devices but none produces a guard that could be used on the Live Bottoms.

Red River intends to continue its compliance efforts while an exemption is in effect, and believes that three years will enable it to conclude definitively whether it is feasible to design and manufacture a compliant rear guard that meets the requirements of its customers, and, if it is not feasible, to petition the agency for rulemaking to exclude Live Bottoms from Standard No. 224.

Red River was able to conform its other trailers with Standard No. 224

### Why Exempting Red River Would Be Consistent With the Public Interest and Objectives of Motor Vehicle Safety

In its initial application, Red River argued that an exemption would be in the public interest and consistent with traffic safety objectives because the Live Bottom "can be used safely where it would be hazardous or impractical to use end dump trailers, such as on uneven terrain or in places with low overhead clearances." These trailers are "valuable to the agricultural sector" because of the advantages they offer in the handling of relatively fragile cargo. An exemption "would have no adverse effect on the safety of the general public" because the Live Bottom spends very little of its operating life on the highway and the likelihood of its being involved in a rear-end collision is minimal. In addition, the design of the Live Bottom is such that the rear tires act as a buffer and reduce the likelihood of impact with the trailer.

Red River reiterates these arguments in its application for renewal of its temporary exemption. It adds that it knows of no rear end collisions involving horizontal discharge trailers that have resulted in injuries, nor any instances in which there has been an intrusion by a horizontal discharge trailer into the passenger compartment of a vehicle impacting the rear of such a trailer.

### How To Comment on Red River's Application

If you would like to comment on Red River's application, send two copies of your comments, in writing, to: Docket Management, National Highway Traffic Safety Administration, Room PL-401, 400 Seventh Street, SW, Washington, DC 20590, in care of the docket and notice number shown at the top of this document.

We shall consider all comments received before the close of business on the comment closing date stated below. To the extent possible, we shall also

consider comments filed after the closing date. You may examine the docket in Room PL-401, both before and after that date, between 10 a.m. and 5 p.m.

When we have reached a decision, we shall publish it in the **Federal Register**.

*Comment closing date:* April 5, 1999.

**Authority:** 49 U.S.C. 30113; delegations of authority at 49 CFR 1.50 and 501.4.

Issued: February 26, 1999.

**L. Robert Shelton,**

*Associate Administrator for Safety Performance Standards.*

[FR Doc. 99-5511 Filed 3-4-99; 8:45 am]

BILLING CODE 4910-59-P

---

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

February 23, 1999.

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.

**DATES:** Written comments should be received on or before April 5, 1999 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-1570.

*Regulation Project Number:* REG-120168-97 NPRM and Temporary.

*Type of Review:* Extension.

*Title:* Preparer Due Diligence Requirements for Determining Earned Income Credit Eligibility.

*Description:* Income tax return preparers who satisfy the due diligence requirements in this regulation will avoid the imposition of the penalty under section 6695(g) of the Internal Revenue Code for returns or claims for refund due after December 31, 1997. The due diligence requirements include soliciting the information necessary to determine a taxpayer's eligibility for, and amount of, the Earned Income Tax Credit, and the retention of this information.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 100,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 5 hours, 4 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 507,136 hours.  
*Clearance Officer:* Garrick Shear, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW, Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*

[FR Doc. 99-5446 Filed 3-4-99; 8:45 am]

BILLING CODE 4830-01-P

---

## DEPARTMENT OF VETERANS AFFAIRS

### Advisory Committee on Prosthetics and Special-Disabilities Programs, Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under Public Law 92-463 that a meeting of the Advisory Committee on Prosthetics and Special-Disabilities Programs (Committee) will be held Monday and Tuesday, April 26-27, 1999, at VA Headquarters, Room 930, 810 Vermont Avenue, NW, Washington, DC. The April 26 session will convene at 8 a.m. and adjourn at 4 p.m. and the April 27 session will convene at 8 a.m. and adjourn at 12 noon. The purpose of the Committee is to advise the department on its prosthetic programs designed to provide state-of-the-art prosthetics and the associated rehabilitation research, development, and evaluation of such technology. The Committee also advises the Department on special disability programs which are defined as any program administered by the Secretary to serve veterans with spinal cord injury, blindness or vision impairment, loss of or loss of use of extremities, deafness or hearing impairment, or other serious incapacities in terms of daily life functions.

On the morning of April 26, the Committee will receive a status report concerning the development of job performance standards for those individuals responsible for maintaining capacity in programs for specialized treatment and rehabilitative needs of disabled veterans. The Committee will also receive briefings by the National Program Directors of the Special-Disabilities Programs regarding the status of their activities over the last seven months. On the morning of April