

# PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

■ **Par. 4.** The authority citation for part 602 continues to read as follows:

**Authority:** 26 U.S.C. 7805.

■ **Par. 5.** In § 602.101, paragraph (b) is amended by adding the following entries in numerical order to the table to read as follows:

## § 602.101 OMB control numbers.

CFR part or section where identified and described	Current OMB Control No.
(b) * * *	
1.468A-3T .....	1545-1269 1545-1378 1545-1511
1.468A-4T .....	1545-0954
1.468A-7T .....	1545-0954 1545-1511
1.468A-3T(h), 1.468A-7T, and 1.468A-8T(d) .....	1545-2091

Approved: November 27, 2007.

**Kevin M. Brown,**

*Deputy Commissioner for Services and Enforcement.*

**Eric Solomon,**

*Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. E7-25223 Filed 12-28-07; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 301

[TD 9373]

RIN 1545-BH30

#### Disclosure of Return Information to the Bureau of the Census

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Temporary regulation.

**SUMMARY:** This document contains a temporary regulation that adds an

additional item of return information that may be disclosed to the Bureau of the Census (Bureau). The regulation adds one item of return information for use in the Bureau's annual Survey of Industrial Research and Development. The temporary regulation provides guidance to IRS personnel responsible for disclosing the information. This regulation facilitates the assistance of the IRS to the Bureau in its statistics programs and requires no action by taxpayers and has no effect on their tax liabilities. The text of the temporary regulation also serves as the text of the proposed regulation (REG-147832-07) set forth in the Proposed Rules section in this issue of the **Federal Register**.

**DATES:** *Effective Date:* This regulation is effective on December 31, 2007.

*Applicability Date:* For dates of applicability, see § 301.6103(j)(1)-1T(e).

**FOR FURTHER INFORMATION CONTACT:** Glenn Melcher, (202) 622-4570 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

#### Background

Under section 6103(j)(1)(A), upon written request from the Secretary of Commerce, the Treasury Secretary is to furnish to the Bureau of the Census (Bureau) return information as may be prescribed by Treasury regulations for the purpose of, but only to the extent necessary in, structuring censuses and conducting related statistical activities authorized by law. Section 301.6103(j)(1)-1 of the regulations further defines such purposes by reference to 13 U.S.C. chapter 5 and provides an itemized description of the return information authorized to be disclosed for such purposes.

This document adopts a temporary regulation that authorizes the IRS to disclose an additional item of return information, which has been requested by the Secretary of Commerce, that is necessary for the Bureau's annual Survey of Industrial Research and Development.

The temporary regulation in this issue of the **Federal Register** amends the Procedure and Administration Regulations (26 CFR part 301) relating to Internal Revenue Code (Code) section 6103(j)(1)(A). This amendment to the regulation contains rules relating to the disclosure of return information reflected on returns to officers and employees of the Department of Commerce for structuring censuses and conducting related statistical activities authorized by law.

#### Explanation of Provisions

By letter dated February 6, 2006, the Secretary of Commerce requested that

an additional item of return information be disclosed to the Bureau for purposes related to the Bureau's annual Survey of Industrial Research and Development. Specifically, the Secretary of Commerce requested categorical information on total qualified research expenses in three ranges: Greater than zero, but less than \$1 million; greater than or equal to \$1 million, but less than \$3 million; and, greater than or equal to \$3 million. The request indicates that because of the small number of companies with research and development expenses it is difficult to design an efficient sample that produces reliable estimates. Data on total qualified research expenses from the Form 6765, Credit for Increasing Research Activities, will assist the Bureau in identifying companies that are actively engaged in research and development activities for the annual Survey of Industrial Research and Development.

#### Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to this regulation. For applicability of the Regulatory Flexibility Act (5 U.S.C. chapter 6), please refer to the cross-referenced notice of proposed rulemaking published elsewhere in this issue of the **Federal Register**. Pursuant to section 7805(f) of the Code, this regulation has been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

#### Drafting Information

The principal author of this temporary regulation is Glenn Melcher, Office of the Associate Chief Counsel (Procedure & Administration).

#### List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

#### Amendments to the Regulations

■ Accordingly, 26 CFR part 301 is amended as follows:

#### PART 301—PROCEDURE AND ADMINISTRATION

■ **Paragraph 1.** The authority citation for part 301 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

■ **Par. 2.** Section 301.6103(j)(1)–1T is amended by revising paragraphs (a), (b), and (e) and removing paragraph (f) to read as follows:

**§ 301.6103(j)(1)–1T Disclosure of return information reflected on returns to officers and employees of the Department of Commerce for certain statistical purposes and related activities (temporary).**

(a) through (b)(3)(xxiv) [Reserved]. For further guidance, see § 301.6103(j)(1)–1(a) and (b)(1) through (b)(3)(xxiv).

(xxv) From Form 6765 (when filed with corporation income tax returns)—total qualified research expenses.

\* \* \* \* \*

(e) *Effective/applicability date.* This section is applicable to disclosures to the Bureau of Economic Analysis on or after July 6, 2006. The amendment to paragraph (b)(3)(xxv) of this section is applicable to disclosures to the Bureau of the Census on or after December 31, 2007. The applicability of the amendment to paragraph (b)(3)(xxv) expires on or before December 28, 2010.

Linda E. Stiff,

Deputy Commissioner for Services and Enforcement.

Approved: December 18, 2007.

Eric Solomon,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. E7–25129 Filed 12–28–07; 8:45 am]

BILLING CODE 4830–01–P

## DEPARTMENT OF TRANSPORTATION

### Federal Railroad Administration

#### 49 CFR Part 219

[Docket No. 2001–11213, Notice No. 11]

RIN 2130–AA81

#### Alcohol and Drug Testing: Determination of Minimum Random Testing Rates for 2008

**AGENCY:** Federal Railroad Administration (FRA), DOT.

**ACTION:** Notice of Determination.

**SUMMARY:** Using data from Management Information System annual reports, FRA has determined that the 2006 rail industry random testing positive rates were 0.60 percent for drugs and 0.13 percent for alcohol. Because the industry-wide random drug testing positive rate has remained below 1.0 percent for the last two years, the Federal Railroad Administrator (Administrator) has determined that the minimum annual random drug testing rate for the period January 1, 2008, through December 31, 2008, will remain

at 25 percent of covered railroad employees. In addition, because the industry-wide random alcohol testing violation rate has remained below 0.5 percent for the last two years, the Administrator has determined that the minimum random alcohol testing rate will remain at 10 percent of covered railroad employees for the period January 1, 2008, through December 31, 2008.

**DATES:** This notice is effective upon publication.

**FOR FURTHER INFORMATION CONTACT:**

Lamar Allen, Alcohol and Drug Program Manager, Office of Safety Enforcement, Mail Stop 25, Federal Railroad Administration, 1200 New Jersey Avenue, SE., Washington, DC 20590, (telephone 202 493–6313); or Kathy Schnakenberg, FRA Alcohol/Drug Program Specialist, (telephone 816 561–2714).

**SUPPLEMENTARY INFORMATION:**

#### Administrator's Determination of 2008 Minimum Random Drug and Alcohol Testing Rates

In a final rule published on December 2, 1994 (59 FR 62218), FRA announced that it will set future minimum random drug and alcohol testing rates according to the rail industry's overall positive rate, which is determined using annual railroad drug and alcohol program data taken from FRA's Management Information System. Based on this data, the Administrator publishes a **Federal Register** notice each year, announcing the minimum random drug and alcohol testing rates for the following year. See 49 CFR 219.602, 608.

Under this performance-based system, FRA may lower the minimum random drug testing rate to 25 percent of covered railroad employees whenever the industry-wide random drug positive rate is less than 1.0 percent for two calendar years while testing at a 50 percent minimum rate. For both drugs and alcohol, FRA reserves the right to consider other factors, such as the number of positives in its post-accident testing program, before deciding whether to lower annual minimum random testing rates. If the industry-wide random drug positive rate is 1.0 percent or higher in any subsequent calendar year, FRA will return the minimum random drug testing rate to 50 percent of covered railroad employees.

If the industry-wide random alcohol violation rate is less than 1.0 percent but greater than 0.5 percent, the minimum random alcohol testing rate will be 25 percent of covered railroad employees. FRA will raise the minimum random rate to 50 percent of covered railroad

employees if the industry-wide random alcohol violation rate is 1.0 percent or higher in any subsequent calendar year. FRA may lower the minimum random alcohol testing rate to 10 percent of covered railroad employees whenever the industry-wide violation rate is less than 0.5 percent for two calendar years while testing at a higher rate.

In this notice, FRA announces that the minimum random drug testing rate will remain at 25 percent of covered railroad employees for the period January 1, 2008, through December 31, 2008, because the industry random drug testing positive rate was below 1.0 percent for the last two years (.060 in 2006 and .073 in 2005). The minimum random alcohol testing rate will remain at 10 percent of covered railroad employees for the period January 1, 2008, through December 31, 2008, because the industry-wide violation rate for alcohol has remained below 0.5 percent for the last two years (.013 in 2006 and .017 in 2005). Railroads remain free, as always, to conduct random testing at higher rates.

Issued in Washington, DC, on December 17, 2007.

Joseph H. Boardman,  
Administrator.

[FR Doc. E7–25353 Filed 12–28–07; 8:45 am]

BILLING CODE 4910–06–P

## DEPARTMENT OF COMMERCE

### National Oceanic and Atmospheric Administration

#### 50 CFR Part 635

[Docket No. 070612190–7684–02]

RIN 0648–AV58

#### Atlantic Highly Migratory Species; 2008 Atlantic Bluefin Tuna Quota Specifications and Effort Controls

**AGENCY:** National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

**ACTION:** Final rule.

**SUMMARY:** NMFS announces the final rule to set 2008 fishing year specifications for the Atlantic bluefin tuna (BFT) fishery, including quotas for each of the established domestic fishing categories and effort controls for the General category and Angling category. This action is necessary to implement recommendations of the International Commission for the Conservation of Atlantic Tunas (ICCAT), as required by the Atlantic Tunas Convention Act (ATCA), and to achieve domestic