

## DEPARTMENT OF TRANSPORTATION

## National Highway Traffic Safety Administration

[Docket No. NHTSA-2006-26282; Notice 2]

## U.S. Bus Corporation; Denial of Petition for Decision of Inconsequential Noncompliance

U.S. Bus Corporation (U.S. Bus) has determined that certain school buses that it produced from 1998 through 2006 do not comply with paragraph S9.3(c) of 49 CFR 571.111, Federal Motor Vehicle Safety Standard (FMVSS) No. 111, Rearview Mirrors. As explained below, the noncompliance involves placement of a required label on school buses with cross view mirrors. U.S. Bus has filed an appropriate report pursuant to 49 CFR part 573, "Defect and Noncompliance Responsibility and Reports." Pursuant to 49 U.S.C. 30118(d) and 30120(h), U.S. Bus also has petitioned for a determination that this noncompliance is inconsequential to motor vehicle safety. Notice of receipt of the petition was published, with a 30-day public comment period, on December 13, 2006 in the **Federal Register** (71 FR 74996). NHTSA received no comments on the petition. To view the petition and all supporting documents, go to: <http://dms.dot.gov/search/searchFormSimple.cfm> and enter Docket No. NHTSA-2006-26282.

Affected are a total of approximately 4,019 Universe and Sturdivus model school buses produced by U.S. Bus from 1998 through October 23, 2006 that do not meet the requirements of paragraph S9.3(c) of the standard. Specifically, paragraph S9.3(c) of FMVSS No. 111 requires that:

Each school bus which has a mirror installed in compliance with S9.3(a) that has an average radius of curvature of less than 889 mm, as determined under S12, shall have a label visible to the seated driver. . . . The label shall state the following: "USE CROSS VIEW MIRRORS TO VIEW PEDESTRIANS WHILE BUS IS STOPPED. DO NOT USE THESE MIRRORS TO VIEW TRAFFIC WHILE BUS IS MOVING. IMAGES IN SUCH MIRRORS DO NOT ACCURATELY SHOW ANOTHER VEHICLE'S LOCATION."

On the noncompliant buses, the required label is affixed in a location behind the interior rearview mirror (used to observe vehicle occupants), thereby obscuring the label from view.

As discussed in its petition, U.S. Bus argued that the noncompliance is inconsequential to motor vehicle safety and that no corrective action is warranted. U.S. Bus based its conclusion on the following reasoning:

1. The decal in question is required only on school buses; 2. The crossview mirrors requiring the decal are only required on school buses; 3. School bus drivers are thoroughly trained in driving a school bus, including proper adjustment and viewing images through both the rearview and crossview mirrors; 4. The placement of the decal has no effect on the safety or reliability of the vehicle; 5. The placement of the decal may or may not be visible from the driver's seated position, and depends upon the adjustment of the rearview mirror as to whether the decal is visible by the driver.

## NHTSA Decision

In reaching our decision, NHTSA has carefully reviewed the subject petition, as well as a similar petition which was submitted to NHTSA in 2005 by another school bus manufacturer, Les Entreprises Corbeil, Inc. (Corbeil). To view the Corbeil petition and all supporting documents, go to: Docket No. NHTSA-2006-20923. The following explains our rationale.

As part of its reasoning, U.S. Bus asserted that because cross view mirrors and the associated warning label are only required on school buses, the noncompliance is inconsequential to motor vehicle safety and no corrective action is warranted. NHTSA does not understand or agree with this line of reasoning. School buses are regulated as a special vehicle type because they have a unique usage to transport large numbers of school-aged children to and from school and other activities. School buses are equipped with cross view mirrors primarily for the purpose of allowing the driver, prior to moving a bus, to observe pedestrians who have entered the zone in front of and on the sides of the bus where the driver has limited direct line-of-sight. Thus, cross view mirrors and the label describing their use are critical to the safety of these students who may not be visible to the driver.

U.S. Bus also stated that placement of the label has no effect on the safety of the vehicle and that school bus drivers are thoroughly trained in driving school buses, including the proper adjustment of and viewing images in both rearview and cross view mirror systems. NHTSA does not agree that driver training can replace the need for proper placement of the warning label. The label must be visible because it serves dual purposes, both of which are safety-related: (1) To inform the driver to use the cross view mirrors to view pedestrians while the bus is stopped, and (2) to remind the driver that the cross view mirrors are not to be used to view traffic while the bus is moving. Cross view convex mirrors affect distance perception because objects viewed in convex

surface mirrors appear smaller (thereby giving the appearance of greater distance) than when viewed in flat surface mirrors. Furthermore, although NHTSA is aware that both the school bus industry and school systems place great importance on driver training, the thoroughness and consistency of driver training is not regulated and, consequently, may not be the same in all jurisdictions. In addition, school bus drivers tend to switch vehicles often, and their employment turnover rate is high. Therefore, the label, which is intended to be a constant reminder as to the use and limitations of cross view mirror systems, is a safety-critical feature, even for seasoned drivers.

U.S. Bus stated that the label in the subject noncompliant buses may or may not be visible from the driver's seated position, depending on the rear view mirror adjustment. Based on examination of the tested non-compliant bus, NHTSA has determined that when the inside mirror is properly adjusted to view the seated students the label is obscured for drivers of nearly any size.

In addition, we note the agency's June 2005 decision to grant the Corbeil petition, in which case the required cross view mirror warning labels for school buses were never installed (see 70 FR 33769 (June 9, 2005)). However, we would distinguish that case here. NHTSA based its Corbeil decision on the fact that the number of non-compliant vehicles was relatively small (245 buses), that corrections were made to rectify the situation in the future, and that driver training assured that the mirrors were used correctly. For U.S. Bus, however, the number of non-complaint buses is significantly higher at 4,019.

Lastly, since the Corbeil decision, NHTSA published in the fall of 2006 a Traffic Safety Facts report titled "School Transportation-Related Crashes," DOT-HS-810626, which report states that since 1995, 170 school-age pedestrians (younger than 19) have died in school transportation-related crashes. The report also lists the numbers of pedestrian fatalities (school-age and other pedestrians) resulting from individuals being struck by school vehicles in 2003-2005, as 22, 27 and 27, respectively. The yearly pedestrian/school vehicle fatalities have risen from 16 in 2002 to 27 in 2005. We believe that strict compliance with applicable standards can help reverse this upward trend. According to an earlier Traffic Safety Facts report (DOT-HS-809770), there were 32 pedestrian/school vehicle fatalities in 1993. Based upon these findings, NHTSA believes that the decline in fatalities during the years

after 1993 is attributable in part to the amendment to FMVSS No. 111 (effective in December 1993), which required the areas in front of and along the sides of school buses to be viewable by the driver. Manufacturers are using cross view mirrors to comply with these requirements. We want to ensure that the drivers of these buses receive every possible reminder to make proper use of cross view mirrors.

Since the cross view mirror labels remind school bus drivers of the appropriate use of these mirrors, NHTSA has reconsidered its view concerning the label and now believes that driver training is not an adequate substitute for missing labels or labels that are not visible to the seated driver.

In consideration of the foregoing, NHTSA has decided that U.S. Bus has not met its burden of persuasion that the noncompliance described is inconsequential to motor vehicle safety. Accordingly, U.S. Bus's petition is hereby denied, and the petitioner must notify according to 49 U.S.C. 30118 and remedy according to 49 U.S.C. 30120.

**Authority:** 49 U.S.C. 30118, 30120; delegations of authority at 49 CFR 1.50 and 501.8.

Issued on: April 24, 2007.

**Daniel C. Smith,**

*Associate Administrator for Enforcement.*

[FR Doc. E7-8200 Filed 4-30-07; 8:45 am]

**BILLING CODE 4910-59-P**

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## DEPARTMENT OF THE TREASURY

### Financial Crimes Enforcement Network; Suspicious Activity Reporting; Release of Revised Suspicious Activity Reports

**AGENCY:** Financial Crimes Enforcement Network, Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Financial Crimes Enforcement Network ("FinCEN") is issuing this notice to communicate a delay in the dates for using the revised Suspicious Activity Report ("SAR") forms. The revised SAR forms that support joint filing were originally scheduled to become effective on June 30, 2007 and mandatory on December 31, 2007. FinCEN will establish new dates for using the revised SAR forms in a future notice.

**FOR FURTHER INFORMATION CONTACT:** Regulatory Policy and Programs Division, Financial Crimes Enforcement Network at (800) 949-2732.

**SUPPLEMENTARY INFORMATION:**

### Background

It is FinCEN's intention to implement revised SAR forms that facilitate joint filing for depository institutions,<sup>1</sup> casinos and card clubs,<sup>2</sup> insurance companies,<sup>3</sup> and the securities and futures industries.<sup>4</sup> On December 21, 2006, FinCEN issued a notice on its Web site explaining that financial institutions would be able to begin filing the revised SAR forms with FinCEN on June 30, 2007.<sup>5</sup> We are postponing this date and the date by which use of the revised forms becomes mandatory because of recently implemented data quality initiatives. FinCEN will provide advance notice of the new dates for using the revised forms at a future time. In the meantime, financial institutions will continue to report suspicious activities using the existing SAR forms.<sup>6</sup>

Dated: April 26, 2007.

**William F. Baity,**

*Deputy Director, Financial Crimes Enforcement Network.*

[FR Doc. E7-8320 Filed 4-30-07; 8:45 am]

**BILLING CODE 4810-02-P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-138176-02]

### 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 an existing proposed regulation, REG-138176-02 (NPRM), Timely Mailing Treated As Timely Filing.

<sup>1</sup> 31 CFR 103.18.

<sup>2</sup> 31 CFR 103.21.

<sup>3</sup> 31 CFR 103.16.

<sup>4</sup> 31 CFR 103.15, 103.17, and 103.19.

<sup>5</sup> See Additional Suspicious Activity Reports (SAR) Revised for Other Industries to Support Joint Filing and Reduce Duplicate SARs, <http://www.fincen.gov>.

<sup>6</sup> The current SAR forms can be found on FinCEN's Web page at: [http://www.fincen.gov/reg\\_bsaforms.html#SAR](http://www.fincen.gov/reg_bsaforms.html#SAR).

**DATES:** Written comments should be received on or before July 2, 2007 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Timely Mailing Treated As Timely Filing.

*OMB Number:* 1545-1899.

*Regulation Project Number:* REG-138176-02.

*Abstract:* Under I.R.C. section 7502, in order for taxpayers to establish the postmark date and prima facie evidence of delivery when using registered or certified mail to file documents with the IRS, taxpayers will need to retain the sender's receipt.

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

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households, business or other for-profit organizations, not-for-profit institutions, farms, Federal government and State, local, or tribal government.

*Estimated Number of Respondents:* 10,847,647.

*Estimated Time per Respondent:* 6 minutes.

*Estimated Total Annual Burden Hours:* 1,084,765.

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 may 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