

of Safety Advisory 2001-01)].” Both CSX Rule R8 and FRA guidelines were intended to address the lack of situational awareness that a person may experience when “multitasking”—in this case, focusing on a moving train while at the same time operating or riding in a moving vehicle.

Although Federal regulations do not currently prohibit shoving movements conducted in the manner described by the preliminary findings of this accident, FRA is contemplating the regulation of shoving movements as addressed in a recently published FRA notice of proposed rulemaking (NPRM), “Railroad Operating Rules: Program of Operational Tests and Inspections; Railroad Operating Practices: Handling Equipment, Switches and Derails [71 FR 60372, 60410 (October 12, 2006)].” In the NPRM, FRA stated that it proposes:

A requirement that the employee providing point protection visually determine, for the duration of the shoving or pushing movement, that the track is clear within the range of vision for the complete distance to be shoved or pushed. Shoving accidents often occur because a train crew makes a shoving movement without determining that the track is clear in the direction of movement. This proposed paragraph would address this problem by requiring an operating rule that keeps a qualified employee observing the track to make sure it is clear and remains clear [71 FR 60393].

In this instance, the RCO apparently made an initial determination that the track was clear, but was not in a position to determine that the track would remain clear of conflicting mechanical department vehicles. (See 71 FR at 60409 defining “track is clear.”) Although FRA has proposed requirements for shoving movements, it has not made any decisions as to the contents of a final rule in that proceeding, and thus the proposal is not now, and may not in the future become, a regulatory requirement. Railroads, however, are encouraged to consider FRA’s proposed rule and this incident as they review their operating rules.

The investigation of this accident also raised questions regarding the visibility of the rail car leading the shoving movement. As stated earlier, the lead car was a low-profile, empty flat car followed by five more empty flat cars. The first freight car of significant height was the seventh car from the lead, a box car. It is possible that the carman did not see the low-profile cars in the darkness. Although FRA does have regulations pertaining to reflectorization of freight cars, there are no Federal rules regarding illumination within rail yards, at yard crossings, or on the leading point of a movement.

The following CSX rules may apply to this accident:

*CSX Safe Way, Effective January 1, 2006 at GS-10. On or About Tracks; When working on or about tracks: \* \* \* Be alert for and keep clear of the movement of cars, locomotives, or equipment at any time, in either direction, on any track. \* \* \* Stop and look in both directions before making any of the following movements: Fouling or crossing a track.*

*SJP C-177 (Rev 3/99) Safe Procedure for Backing Vehicle Driver Only:*

Step 4. Always look behind you before backing. If you are not sure get out and look again.

Step 5. Avoid backing when possible, pull thru if you can, or make a circle wide enough.

*Operating rule 103:* When cars are shoved and conditions require, a trainman must take a conspicuous position on the leading car. At night, the trainman must display a white light.

#### Recommended Action

In light of the above discussion and in an effort to maintain safety in the Nation’s rail yards, FRA recommends that railroads:

- (1) Assess their current rules addressing safety at yard crossings, including rules governing shoving and pushing movements and backing motor vehicles;
- (2) Review, or amend as necessary, their point protection rules to clarify that the person protecting the point visually determine, for the duration of the shoving or pushing movement, that the track is clear either within the person’s range of vision or for the complete distance the equipment is to be shoved or pushed, or that other safeguards are observed to prevent critical incidents involving shoving movements. FRA notes that continuous observation cannot be accomplished if the person is also attempting to accomplish other tasks that cause the person to divert attention from providing point protection;
- (3) Review their point protection rules and their importance with all relevant employees;
- (4) Review their current rules pertaining to employee behavior on or about tracks with particular emphasis in yards with all relevant employees;
- (5) Address the ability of employees to call for assistance in emergency situations through the use of common emergency radio frequencies, or by other means; and
- (6) Assess the conspicuity of flat cars and other equipment with low profiles and consider measures available to increase their visibility when they are the lead car in a shoving movement, especially at yard crossings.

Failure of industry members to take action consistent with the preceding recommendations or to take other actions to ensure yard safety may result in FRA pursuing other corrective measures under its rail safety authority. FRA may modify this Safety Advisory 2007-01, issue additional safety advisories, or take other appropriate action necessary to ensure the highest level of safety on the Nation’s railroads.

Issued in Washington, DC, on January 11, 2007.

**Joseph H. Boardman,**  
Administrator.

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## DEPARTMENT OF TRANSPORTATION

### Maritime Administration

[Docket No. MARAD-2007-26848]

#### Information Collection Available for Public Comments and Recommendations

**ACTION:** Notice and request for comments.

**SUMMARY:** In accordance with the Paperwork Reduction Act of 1995, this notice announces the Maritime Administration’s (MARAD’s) intention to request approval for three years of a new information collection.

**DATES:** Comments should be submitted on or before March 19, 2007.

**FOR FURTHER INFORMATION CONTACT:**

Richard Walker, Maritime Administration, MAR-810, 400 Seventh St., SW., Washington, DC 20590.  
*Telephone:* 202-366-8888, *Fax:* 202-366-6988; or *E-Mail:* [Richard.walker@dot.gov](mailto:Richard.walker@dot.gov). Copies of this collection also can be obtained from that office.

**SUPPLEMENTARY INFORMATION:**

*Title of Collection:* Marine Port and Terminal Infrastructure Data.

*Type of Request:* New Collection.

*OMB Control Number:* 2133-New.

*Form Numbers:* Marine Terminal Operator Survey (Unnumbered), Marine Port Survey (Unnumbered), and Marine Terminal Company Survey (Unnumbered).

*Expiration Date of Approval:* Three years from date of approval by the Office of Management and Budget.

*Summary of Collection Information:* The Port and Terminal Infrastructure Data Collection Survey will provide MARAD with key U.S. marine terminal data to enable the agency to provide timely information to determine the present level of system performance and future requirements.

*Need and Use of the Information:*

This biennial survey will assist MARAD in determining the number and type of facilities available for moving cargo. Emphasis will be on throughput capacity and the adequacy of the number and type of terminals available to move cargo efficiently through the U.S. global freight transportation system. The survey will also provide an overview of ownership of marine terminals in the United States.

*Description of Respondents:* U.S. port authorities, marine terminal operators and owners of marine terminal companies.

*Annual Responses:* 581.

*Annual Burden:* 872 hours.

*Comments:* Comments should refer to the docket number that appears at the top of this document. Written comments may be submitted to the Docket Clerk, U.S. DOT Dockets, Room PL-401, 400 Seventh Street, SW., Washington, DC 20590. Comments may also be submitted by electronic means via the Internet at <http://dms.dot.gov/submit>. Specifically address whether this information collection is necessary for proper performance of the functions of the agency and will have practical utility, accuracy of the burden estimates, ways to minimize this burden, and ways to enhance the quality, utility, and clarity of the information to be collected. All comments received will be available for examination at the above address between 10 a.m. and 5 p.m. EDT (or EST), Monday through Friday, except Federal Holidays. An electronic version of this document is available on the World Wide Web at <http://dms.dot.gov>.

**Privacy Act**

Anyone is able to search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (Volume 65, Number 70; Pages 19477-78) or you may visit <http://www.dms.dot.gov>.

(Authority: 49 CFR 1.66)

Dated: January 11, 2007.

By Order of the Maritime Administrator.

**Daron T. Threet,**

*Secretary, Maritime Administration.*

[FR Doc. E7-595 Filed 1-17-07; 8:45 am]

**BILLING CODE 4910-81-P**

**DEPARTMENT OF THE TREASURY****Submission for OMB Review;  
Comment Request**

January 11, 2006.

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, Public Law 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 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

*Dates:* Written comments should be received on or before February 20, 2007 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1700.

*Type of Review:* Extension.

*Title:* Qualified Subchapter S Subsidiary Election.

*Form:* 8869.

*Description:* Effective for tax years beginning after December 31, 1996, Internal Revenue Code section 1361(b)(3) allows an S corporation to own a corporate subsidiary, but only if it is wholly owned. To do so, the parent S corporation must elect to treat the wholly owned subsidiary as a qualified subchapter S subsidiary (QSub). Form 8869 is used to make this election.

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 40,750 hours.

*OMB Number:* 1545-0016.

*Type of Review:* Revision.

*Title:* United States Additional Estate Tax Return.

*Form:* 706-A.

*Description:* Form 706-A is used by individuals to compute and pay the additional estate taxes due under Code section 2032A(c). IRS uses the information to determine that the taxes have been properly computed. The form is also used for the basis election of section 1016(c)(1).

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 1,433 hours.

*OMB Number:* 1545-1732.

*Title:* REG-105946-00 (Final) Mid-Contract Change in Taxpayer.

*Type of Review:* Extension.

*Description:* The information is needed by taxpayers who assume the

obligation to account for the income from long-term contracts as the result of certain nontaxable transactions.

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 10,000 hours.

*OMB Number:* 1545-0236.

*Title:* Occupational Tax and Registration Return for Wagering.

*Type of Review:* Extension.

*Form:* 11-C.

*Description:* Form 11-C is used to register persons accepting wagers (IRC section 4412). IRS uses this form to register the respondent, collect the annual stamp tax (IRC section 4411), and to verify that the tax on wagers is reported on Form 730.

*Respondents:* Businesses or other for-profit institutions.

*Estimated Total Burden Hours:* 126,175 hour.

*OMB Number:* 1545-1299.

*Title:* IA-54-90 (Final) Settlement Funds.

*Type of Review:* Extension.

*Description:* The reporting requirements affect taxpayers that are qualified settlement funds; they will be required to file income tax returns, estimated income tax returns, and withholding tax returns. The information will facilitate taxpayer examinations.

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 3,542 hours.

*OMB Number:* 1545-0138.

*Title:* U.S. Departing Alien Income Tax Statement.

*Type of Review:* Extension.

*Form:* 2063.

*Description:* Form 2063 is used by a departing resident alien against whom a termination assessment has not been made, or a departing non-resident alien who has no taxable income from United States sources, to certify that they have satisfied all U.S. income tax obligations. The data is used by the IRS to certify that departing aliens have complied with U.S. income tax laws.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 17,049 hours.

*OMB Number:* 1545-2028.

*Title:* Fuel Cell Motor Vehicle Credit.

*Type of Review:* Extension.

*Description:* This information will be used to determine whether the vehicle for which the credit is claimed under 30B by a taxpayer is property that qualifies for the credit. The collection of information is required to obtain a benefit. The likely respondents are corporations and partnerships.