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In accordance with 49 U.S.C. 31136(e) and 31315, each renewal exemption will be valid for 2 years unless revoked earlier by FMCSA. The exemption will be revoked if: (1) The person fails to comply with the terms and conditions of the exemption; (2) the exemption has resulted in a lower level of safety than was maintained before it was granted; or (3) continuation of the exemption would not be consistent with the goals and objectives of 49 U.S.C. 31136 and 31315.

Issued on: July 18, 2007.

**Pamela M. Pelcovits,**

*Acting Associate Administrator for Policy and Program Development.*

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**BILLING CODE 4910-EX-P**

## DEPARTMENT OF TRANSPORTATION

### Federal Motor Carrier Safety Administration

[Docket Nos. FMCSA-98-4334, FMCSA-00-7006, FMCSA-00-7363, FMCSA-00-7918, FMCSA-00-8398, FMCSA-01-8398, FMCSA-02-12844, FMCSA-02-13411, FMCSA-04-17984, FMCSA-05-20027]

### Qualification of Drivers; Exemption Renewals; Vision

**AGENCY:** Federal Motor Carrier Safety Administration (FMCSA), DOT.

**ACTION:** Notice of final disposition.

**SUMMARY:** FMCSA previously announced its decision to renew the exemptions from the vision requirement in the Federal Motor Carrier Safety Regulations for 46 individuals. FMCSA has statutory authority to exempt individuals from the vision requirement if the exemptions granted will not compromise safety. The Agency has reviewed the comments submitted in response to the previous announcement and concluded that granting these exemptions will provide a level of safety that will be equivalent to, or greater than, the level of safety maintained without the exemptions for these

commercial motor vehicle (CMV) drivers.

**FOR FURTHER INFORMATION CONTACT:** Dr. Mary D. Gunnels, Chief, Physical Qualifications Division, (202) 366-4001, [fmcsamedical@dot.gov](mailto:fmcsamedical@dot.gov), FMCSA, Department of Transportation, 1200 New Jersey Avenue, SE., Room W64-224, Washington, DC 20590-0001. Office hours are from 8:30 a.m. to 5 p.m., Monday through Friday, except Federal holidays.

### SUPPLEMENTARY INFORMATION:

#### Electronic Access

You may see all the comments online through the Document Management System (DMS) at <http://dmses.dot.gov>.

#### Background

Under 49 U.S.C. 31136(e) and 31315, FMCSA may grant an exemption for a 2-year period if it finds "such exemption would likely achieve a level of safety that is equivalent to, or greater than, the level that would be achieved absent such exemption." The statute also allows the Agency to renew exemptions at the end of the 2-year period. The Notices were published on March 13 and March 16, 2007. The comment periods ended on April 12, and April 22, 2007.

#### Discussion of Comments

FMCSA received two comments in these proceedings. The comments were considered and discussed below.

Ms. Sachau believes that the approval or renewal of vision exemptions does not take into account the issue of safety on the road and granting exemptions only makes the roads much more dangerous.

A review of each record for safety while driving with the respective vision deficiencies over the past two years indicates each applicant continues to meet the vision exemption standards.

To evaluate the effect of these exemptions on safety, FMCSA considered not only the medical reports about the applicants' vision, but also their driving records and experience with the vision deficiency. To qualify for an exemption from the vision standard, FMCSA requires a person to present verifiable evidence that he or she has driven a commercial vehicle safely with the vision deficiency for 3 years. Recent driving performance is especially important in evaluating future safety, according to several research studies designed to correlate past and future driving performance. Results of these studies support the principle that the best predictor of future performance by a driver is his/her

past record of crashes and traffic violations. Copies of the studies may be found at docket number FMCSA-98-3637.

Advocates for Highway and Auto Safety (Advocates) expressed opposition to FMCSA's policy to grant exemptions from the FMCSR, including the driver qualification standards. Specifically, Advocates: (1) Objects to the manner in which FMCSA presents driver information to the public and makes safety determinations; (2) objects to the Agency's reliance on conclusions drawn from the vision waiver program; (3) claims the Agency has misinterpreted statutory language on the granting of exemptions (49 U.S.C. 31136(e) and 31315); and finally (4) suggests that a 1999 Supreme Court decision affects the legal validity of vision exemptions.

The issues raised by Advocates were addressed at length in 64 FR 51568 (September 23, 1999), 64 FR 66962 (November 30, 1999), 64 FR 69586 (December 13, 1999), 65 FR 159 (January 3, 2000), 65 FR 57230 (September 21, 2000), and 66 FR 13825 (March 7, 2001). We will not address these points again here, but refer interested parties to those earlier discussions.

#### Conclusion

The Agency has not received any adverse evidence on any of these drivers that indicates that safety is being compromised. Based upon its evaluation of the 46 renewal applications, FMCSA renews the Federal vision exemptions for Carl W. Adams, David W. Ball, Joseph M. Blankenship, Mark L. Braun, David F. Breuer, Willie Burnett, Jr., Richard D. Carlson, Wilford F. Christian, David J. Collier, Robert P. Conrad, Sr., Richard S. Cummings, Joseph D. Dean, Donald P. Dodson, Jr., Donald K. Driscoll, Jerald O. Edwards, Elias Gomez, Jr., William G. Holland, Bruce G. Horner, Daniel L. Jacobs, Jimmy C. Killian, Stephanie D. Klang, Mark J. Koscinski, Jose M. Limon-Alvarado, Eugene R. Lydick, Thomas F. Marczewski, Roy E. Mathews, James T. McGraw, Jr., Carl A. Michel, Sr., John W. Montgomery, Robert A. Moss, Dexter L. Myhre, Henry C. Patton, Bobby G. Pool, Sr., Zeljko Popovac, George D. Schell, Richie J. Schwendy, David A. Stafford, Scottie Steward, James A. Stoudt, Artis Suitt, Clarence L. Swann, Jr., Thaddeus E. Temoney, Ralph A. Thompson, Kerry W. VanStory, Harry C. Weber, and Yu Weng.

In accordance with 49 U.S.C. 31136(e) and 31315, each renewal exemption will be valid for 2 years unless revoked earlier by FMCSA. The exemption will be revoked if: (1) The person fails to

comply with the terms and conditions of the exemption; (2) the exemption has resulted in a lower level of safety than was maintained before it was granted; or (3) continuation of the exemption would not be consistent with the goals and objectives of 49 U.S.C. 31136 and 31315.

Issued on: July 18, 2007.

**Pamela M. Pelcovits,**

*Acting Associate Administrator for Policy and Program Development.*

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

July 16, 2007.

The Department of The 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 August 23, 2007 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0099.

*Type of Review:* Revision.

*Title:* U.S. Return of Partnership Income (Form 1065); Capital Gains and Losses (Schedule D); and Partner's Share of Income, Credits, Deductions, etc. (Schedule K-1).

*Form:* Schedule K-1 (Form 1065), Form 1065, Form 1065 (Schedule D); Schedule M-3 (Form 1065).

*Description:* IRC section 6031 requires partnerships to file returns that show gross income items, allowable deductions, partners' names, addresses, and distribution shares, and other information. This information is used to verify correct reporting of partnership items and for general statistics.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 803,424,312 hours.

*OMB Number:* 1545-2065.

*Type of Review:* Revision.

*Title:* Notice of Qualified Equity Investment for New Markets Credit.

*Form:* 8874-A.

*Description:* Internal Revenue Code Sections 6109 and 6103 with code section 45N. New IRC section 45N was added by section 405 of the Tax Relief and Health Care of 2006. The new form provides a means for the qualified mining company to compute and claim the new markets credit.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 2,715 hours.

*OMB Number:* 1545-1601.

*Type of Review:* Extension.

*Title:* Revenue Procedure 98-32, EFTPS Programs for Reporting Agents.

*Description:* The Batch and Bulk Filer programs are used by Filers for electronically submitting enrollments, federal tax deposits, and federal tax payments on behalf of multiple taxpayers. These programs are part of the Electronic Federal Tax Payment System (EFTPS).

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 246,877 hours.

*OMB Number:* 1545-1906.

*Type of Review:* Extension.

*Title:* REG-149524-03 (NPRM) LIFO Recapture Under Section 1363(d).

*Description:* This collection of information is required to inform the IRS of partnerships electing to increase the basis of inventory to reflect any amount included in a partner's income under section 1363(d). Section 1.1363-2(e)(ii) allows a partnership to elect to adjust the basis of its inventory to take account of LIFO recapture. Section 1.1363-2(e)(3) provides guidance on how to make this election.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 200 hours.

*OMB Number:* 1545-0985.

*Type of Review:* Extension.

*Title:* PS-128-86, PS-127-86, and PS-73-88 (Final) (TD 8644) Generation-Skipping Transfer Tax.

*Description:* This regulation provides rules relating to the effective date, return requirements, definitions, and certain special rules covering the generation-skipping transfer tax. The information required by the regulation will require individuals and/or fiduciaries to report information on Form 706NA, 706, 706GS (D), 706GS (D-1), 706GS (T), 709 and 843 in connection with the generation skipping transfer tax. The information will facilitate the assessment of the tax and taxpayer examinations.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 3,750 hours.

*OMB Number:* 1545-1614.

*Type of Review:* Extension.

*Title:* REG-106177-97 (NPRM) Qualified State Tuition Programs.

*Description:* Respondents are states and eligible educational institutions that establish and maintain qualified state tuition programs. Respondents include distributees who receive benefits under the programs. Information verifies that programs are qualified and that distributions are used for qualified educational expenses.

*Respondents:* State, Local and Tribal Governments.

*Estimated Total Burden Hours:* 4,258,260 hours.

*OMB Number:* 1545-1884.

*Type of Review:* Extension.

*Title:* Announcement 2004-43, Election of Alternative Deficit Reduction Contribution.

*Description:* Announcement 2004-43 describes the notice that must be given by an employer to plan participants and beneficiaries and to the Pension Benefit Guaranty Corporation within 30 days of making an election to take advantage of the alternative deficit reduction contribution described in Pub. L. 108-18, and gives a special transition rule for the 1st quarter.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 12,000 hours.

*OMB Number:* 1545-1900.

*Type of Review:* Extension.

*Title:* REG-208254-90 (NPRM) Source of Compensation for Labor or Personal Services.

*Description:* The proposed regulation describes the appropriate bases for determining the source of income from labor or personal services performed partly within and partly without the United States. The information required in Sec. 1.861-4(b)(2)(ii)(D) and (D)(6) will enable an employee to source certain fringe benefits on a geographical basis. The collections of information will, likewise, allow the IRS to verify these determinations.

*Respondents:* Individuals or households.

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

*OMB Number:* 1545-0923.

*Type of Review:* Extension.

*Title:* REG-209274-85 (NPRM) and (Temporary) Tax Exempt Entity Leasing.

*Description:* These regulations provide guidance to persons executing lease agreements involving tax-exempt entities under section 168(h) of the Internal Revenue Code. The regulations