■ **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 industrywide 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