

duties is a core element of the regulation. This concept has been codified in § 214.313, which addresses the responsibility of individual roadway workers and imposes specific requirements on individual roadway workers. It is imperative that roadway workers comply with § 214.313 and refrain from purposefully encroaching on the fouling space, unless absolutely necessary to perform their duties. Compliance with this requirement prohibits walking in the fouling space after work is complete and requires that roadway workers remain alert at all times. As long as roadway workers are moving about the right-of-way under traffic (even if their work has been completed), there is a continuous risk of being struck by a train or maintenance-of-way equipment. We note that this section also imposes on each roadway worker the responsibility to ascertain that on-track safety is being provided before fouling a track, and provides the worker with the right to refuse any directive to violate an on-track safety rule.

A second critically important concept involves lone workers using individual train detection as their method of on-track safety. Individual train detection is only appropriate in limited circumstances, as outlined in § 214.337. It is not an appropriate form of on-track safety where there is a risk of distraction that may prevent the lone worker from being in a heightened state of awareness. Workers are more likely to inadvertently step into the fouling space when they are engrossed in their duties or are using individual train detection in locations that are inappropriate due to the geography or current physical conditions.

FRA believes that the focus on heightened awareness appears to have deteriorated, causing increased occurrences of inadvertent and careless fouling of the track. As noted above, FRA's fatality data attribute six fatalities in the past seven years to roadway workers mistakenly stepping into the fouling space, directly into the path of a train.

FRA realizes that throughout the course of a workday, roadway workers need to cross tracks and do so safely, since even tracks protected by a form of on-track safety can be dangerous. However, the roadway worker rule clearly prohibits unnecessary fouling and, by emphasizing roadway worker awareness, attempted to prevent careless and inadvertent encroachment of the fouling space.

To further enhance safety, it is suggested that railroads and contractors to railroads install and utilize, as

appropriate, rotation stops on roadway maintenance machines to prevent equipment from inadvertently fouling adjacent tracks.

#### Recommended Action

It is important to note that, like many FRA railroad safety standards, the roadway worker regulation merely prescribes minimum standards. Railroads and railroad contractors are free to prescribe additional or more-stringent standards consistent with the rule. (§ 214.301(b)).

FRA recommends that railroads and contractors to railroads develop and implement basic risk assessment procedures for use by roadway workers to determine the likelihood of adjacent track intrusion prior to initiating work activities (whether large-scale or small-scale activities). For example, if the work can be conducted by individuals positioned between the rails of a protected track, they would not foul an adjacent track. Likewise, light work where there is a structure between the tracks to prevent intrusion might be safely conducted without adjacent track protection. Examples would include a fence between the tracks at a passenger train station and the tall beam of a through-plate girder bridge.

Work that requires employees to be on the field side of the protected track toward an adjacent track would have a much greater likelihood to foul that adjacent track. Under these circumstances, it is necessary to consider the nature of the work and the track-center distance. While the roadway worker regulation specifies a 25-foot center that triggers mandatory adjacent track protection for large-scale work, this number can serve as a guide when conducting a risk assessment for activities with minimal intrusion potential. For example, when a small crew is working and the activity requires an employee to be in a position between the tracks, it would be wise to determine which particular track-center distance would be safe. This determination will help to ensure that the adjacent track would not be fouled if a worker were to inadvertently trip and fall. Other risk factors to consider would be the nature of the work (inspection or repair), sight distances, and the speed of trains on the adjacent track. Upon completion of an on-site risk assessment, the on-track safety briefing required by § 214.315(a) is perhaps the ideal instrument to implement preventive measures concerning adjacent tracks.

In addition to the above recommendation concerning basic risk assessment, FRA is recommending that

railroads and contractors to railroads consider taking the following actions:

- Use of working limits for activities where equipment could foul adjacent track (whether large-scale or small-scale activities);
  - Use rotation stops to mitigate the dangers associated with on-track equipment and trains passing on adjacent tracks;
  - Review procedures for directing trains through adjacent track working limits, and enhance such procedures when necessary;
  - Install adjacent track warning signs/devices in the operating cab of on-track machines to remind roadway maintenance machine operators to not inadvertently depart the equipment onto a track where there may be trains and other on-track equipment passing;
  - Provide additional training and monitoring to its employees, emphasizing the need to cross tracks in a safe manner (*i.e.*, single file and after looking in both directions);
  - Reinforce to individual roadway workers that it is critical not to foul a track except in the performance of duty and only when on-track safety has been established. This training could be accomplished through training sessions, as well as daily job briefings; and
  - Institute peer-intervention measures by which workers are encouraged to intervene when observing another roadway worker engaging in potentially noncompliant and unsafe activity.
- Railroads are also reminded that it is necessary to provide appropriate warning equipment to watchmen/lookouts to enable them to effectively warn of approaching trains. Such equipment includes whistles, air horns, white disks, red flags, lanterns, and fuseses (§ 214.7).

Issued in Washington, DC, on April 27, 2004.

**Grady Cothen,**

*Acting Associate Administrator for Safety.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 1065, Schedule D, and Schedule K-1

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

**DATES:** Written comments should be received on or before July 2, 2004 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form(s) and instructions should be directed to Carol Savage at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3945, or through the internet at [CAROL.A.SAVAGE@irs.gov](mailto:CAROL.A.SAVAGE@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*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).

*OMB Number:* 1545-0099.

*Form Number:* 1065, Schedule D, and Schedule K-1.

*Abstract:* Internal Revenue Code 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 by the IRS to verify correct reporting of partnership items and for general statistics. The information is used by partners to determine the income, loss, credits, etc., to report on their tax returns.

*Current Actions:* There are no changes being made to the form or schedules at this time.

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

*Affected Public:* Business or other for-profit organizations, farms, and individuals or households.

*Estimated Number of Respondents:* 2,376,800.

*Estimated Time Per Respondent:* Varies.

*Estimated Total Annual Burden Hours:* 524,324,665.

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 must 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 agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: April 28, 2004.

**Carol Savage,**

*Management and Program Analyst.*

[FR Doc. 04-10012 Filed 4-30-04; 8:45 am]

BILLING CODE 4830-01-M

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Form 4506-T; Correction**

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

**ACTION:** Correction to notice and request for comments.

**SUMMARY:** This document contains a correction to a notice and request for comments, which was published in the **Federal Register** on Wednesday, February 18, 2004 (69 FR 7670). This notice relates to a comment request on proposed collection on form 4506-T. **FOR FURTHER INFORMATION CONTACT:** Carol A. Savage (202) 622-3945 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The notice and request for comments that is the subject of this correction is required by the Paperwork Reduction Act of 1995, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)).

**Need for Correction**

As published, the comment request for Form 4506-T contains an error which may prove to be misleading and is need of clarification.

**Correction of Publication**

Accordingly, the publication of the comment request for Form 4506-T, which was the subject of FR Doc. 04-3465, is corrected as follows:

(1) On page 7670, column 1, under the caption **SUPPLEMENTARY INFORMATION**, the language, "*OMB Number: 1545-1873.*" is corrected to read "*OMB Number: 1545-1872.*"

**LaNita Van Dyke,**

*Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).*

[FR Doc. 04-10014 Filed 4-30-04; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Low Income Taxpayer Clinic Grant Program; Availability of 2005 Grant Application Package**

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

**ACTION:** Notice.

**SUMMARY:** This document contains a Notice that the IRS has made available the grant application package (Publication 3319) for parties interested in applying for a Low Income Taxpayer Clinic Grant for the 2005 grant cycle. The IRS will award a total of up to \$6,000,000 (unless otherwise provided by specific Congressional appropriation) to qualifying organizations.

**DATES:** Grant applications for the 2005 grant cycle must be received by the IRS (not postmarked) by July 1, 2004. Applications may be transmitted by mail or electronically.

**ADDRESSES:** Send completed grant applications to: Internal Revenue Service, Taxpayer Advocate Service, LITC Program Office Mail Stop 211-D, 401 W. Peachtree St., NW., Atlanta, GA 30308. To transmit an application electronically, go to [www.grants.gov](http://www.grants.gov). Copies of the grant application package (IRS Publication 3319) can be downloaded from the IRS Internet site at