

investigation and incident information into the statewide traffic records system (established pursuant to Highway Safety Program Guideline No. 10 Traffic Records) and for assuring uniformity and compatibility of this data with the requirements of the system, including at a minimum:

a. Use of uniform definitions and classifications as denoted in the Model Minimum Uniform Crash Criteria Guideline (MMUCC) (<http://www.mmucc.us>); and

b. A guideline format for input of data into a statewide traffic records system.

B. Crash investigation and incident reporting. Each State should establish procedures that require the reporting of motor vehicle crashes and incidents to the responsible State agency within a reasonable time after the occurrence.

#### C. Driver reports.

1. In motor vehicle crashes involving only property damage, and where the motor vehicle can be safely driven away from the scene, the drivers of the motor vehicles involved should be required to submit a written report consistent with State reporting requirements, to the responsible State agency. A motor vehicle should be considered capable of being normally and safely driven if it does not require towing and can be operated under its own power, in its customary manner, without further damage or hazard to itself, other traffic elements, or the roadway. Each driver report should include, at a minimum, the following information relating to the crash:

- a. Location.
- b. Date.
- c. Time.
- d. Identification of drivers.
- e. Identification of the owner.
- f. Identification of any pedestrians, passengers, and pedal-cyclists.
- g. Identification of the motor vehicles.
- h. Direction of travel of each motor vehicle involved.
- i. Other property involved.
- j. Environmental conditions existing at the time of the accident.
- k. A narrative description of the events and circumstances leading up to the time of the crash and immediately after the crash.

2. In all other motor vehicle crashes or incidents, the drivers of the motor vehicles involved should be required to immediately notify and report the motor vehicle crash or incident to the nearest law enforcement agency of the jurisdiction in which the motor vehicle crash or incident occurred. This includes, but is not limited to, motor vehicle crashes or incidents involving: (1) Fatal or nonfatal personal injury or (2) damage to the extent that any motor

vehicle involved cannot be driven under its own power, and therefore requires towing.

D. Motor vehicle crash investigation and incident reporting. Each State should establish a plan for motor vehicle crash investigation and incident reporting that meets the following criteria:

1. A law enforcement agency investigation should be conducted of all motor vehicle crashes and incidents identified in section III.C.2. of this guideline. Information collected should be consistent with the law enforcement mission of detecting and apprehending violators of any criminal or traffic statute, regulation or ordinance, and should include, as a minimum, the following:

a. Violation(s), if any occurred, cited by section and subsection, numbers and titles of the State code, that contributed to the motor vehicle crash or incident or for which the driver was arrested or cited.

b. Information supporting each of the elements of the offenses for which the driver was arrested or cited.

c. Information (collected in accordance with the program established under Highway Safety Program Guideline No. 15, Traffic Law Enforcement Services), relating to human, vehicular, and roadway factors causing individual motor vehicle crashes and incidents, injuries, and deaths, including failure to use seat belts.

2. Multidisciplinary motor vehicle crash investigation teams should be established, with representatives from appropriate interest areas, such as law enforcement, prosecutorial, traffic, highway and automotive engineering, medical, behavioral, and social sciences. Data gathered by each member of the investigation team should be consistent with the mission of the member's agency, and should be for the purpose of determining the causes of motor vehicle crashes, injuries, and deaths. These teams should conduct investigations of an appropriate sampling of motor vehicle crashes in which there were one or more of the following conditions:

a. Locations that have a similarity of design, traffic engineering characteristics, or environmental conditions, or that have a significantly large or disproportionate number of crashes.

b. Motor vehicles or motor vehicle parts that are involved in a significantly large or disproportionate number of motor vehicle crashes, or fatal or injury-producing crashes or incidents.

c. Drivers, pedestrians, and motor vehicle occupants of a particular age, sex, or other grouping, who are involved in a significantly large or disproportionate number of fatal or injury producing motor vehicle crashes or incidents.

d. Motor vehicle crashes in which the causation or the resulting injuries and property damage are not readily explainable in terms of conditions or circumstances that prevailed.

e. Other factors that concern State and national emphasis programs.

IV. Evaluation. The program should be evaluated at least annually by the State. The National Highway Traffic Safety Administration should be provided with a copy of the evaluation.

**Authority:** 23 U.S.C. Section 402.

Issued on: June 14, 2012.

**Jeff Michael,**

*Associate Administrator for Research and Program Development.*

[FR Doc. 2012-15011 Filed 6-19-12; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8038-CP

**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 8038-CP, Return for Credit Payments to Issuers of Qualified Bonds.

**DATES:** Written comments should be received on or before August 20, 2012 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to R. Joseph Durbala, (202) 622-3634, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or

through the internet at *RJoseph.Durbala@irs.gov*.

**SUPPLEMENTARY INFORMATION:**

*Title:* Return for Credit Payments to Issuers of Qualified Bonds.

*OMB Number:* 1545–2142.

*Form Number:* Form 8038–CP.

*Abstract:* Form 8038–CP, Return for Credit Payments to Issuers of Qualified Bonds, was developed to carry out the provisions of the American Recovery and Reinvestment Act of 2009. It provides State and local governments with the option of issuing a tax credit bond instead of a tax-exempt governmental obligation bond. The bill gives state and local governments the option to receive a direct payment from the Federal government equal to a subsidy that would have been received through the Federal tax credit for bonds.

*Current Actions:* Form 8038–CP is used by issuers of build America bonds, recovery zone economic development bonds, and specified tax credit bonds who elect to receive a direct payment from the Federal Government equal to a percentage of the interest payments on these bonds. Changes were made to the form to comply with the current regulations. For specific tax credit bonds with mutual bond maturities, the refundable credit is determined separately for each maturity. As a result of the changes, the total estimated annual burden is projected to increase by 112,000 hours. This form is being submitted for renewal purposes only.

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

*Affected Public:* Businesses and other for-profit organizations, Farms.

*Estimated Number of Respondents:* 500.

*Estimated Time per Respondent:* 12 hours 20 minutes.

*Estimated Total Annual Burden Hours:* 246,600.

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: June 4, 2012.

**Gerald G. Shields,**

*IRS Reports Clearance Officer.*

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Information Collection; Comment Request**

**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)).

**DATES:** Written comments should be received on or before August 20, 2012 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette B. Lawrence, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment.

**FOR FURTHER INFORMATION CONTACT:** To obtain additional information, or copies of the information collection and instructions, or copies of any comments received, contact Elaine Christophe, at

(202) 622–3179, or at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at *Elaine.H.Christophe@irs.gov*.

**SUPPLEMENTARY INFORMATION:**

**Request for Comments**

The Department of the Treasury and the Internal Revenue Service, as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to take this opportunity to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995, (44 U.S.C. 3501 et seq.).

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments will become a matter of public record. Please do not include any confidential or inappropriate material in your comments.

*We invite comments on:* (a) Whether the collection of information is necessary for the proper performance of the agency's functions, including whether the information has 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 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 the requested information.

**Information Collections Open for Comment**

Currently, the IRS is seeking comments concerning the following forms, and reporting and record-keeping requirements:

*Title:* Section 6662—Imposition of the Accuracy-Related Penalty.

*OMB Number:* 1545–1426.

*Regulation Project Number:* INTL–21–91 (TD 8656).

*Abstract:* These regulations provide guidance on the accuracy-related penalty imposed on underpayments of tax caused by substantial and gross valuation misstatements as defined in Internal Revenue Code sections 6662(e) and 6662(h). Under section 1.6662–6(d) of the regulations, an amount is excluded from the penalty if certain