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.
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
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.

[FR Doc. 2012–14844 Filed 6–19–12; 8:45 am]
BILLING CODE 4830–01–P

DEPARTMENT OF THE TReAyu
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
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

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(b). Under section 1.6662–6(d)
of the regulations, an amount is
excluded from the penalty if certain