

been obtained and will not be linked to study results in any manner. Control driver participation in the study will be voluntary. No identifying information will be collected from control drivers. Control drivers will also be asked to provide a breath sample to measure breath alcohol concentration.

Self-report surveys will be administered to injured participants, when possible, to collect details about the crash, self-reported drug use, general driving behaviors, relevant lifestyle factors (e.g., fatigue at the time of the crash) and other information deemed important to the study. In the event a seriously injured driver is unconscious after treatment, researchers will return at a later date to collect the information if the driver is capable of consenting and responding. If not, willing next of kin will be substituted if possible. All participating control drivers will be asked to respond to the survey items, and their responses will be anonymous.

*Description of the Need for the Information and Proposed Use of the Information*—NHTSA's mission is to save lives, prevent injuries and reduce traffic-related health care and other economic costs. The agency develops, promotes and implements educational, engineering and enforcement programs with the goal of ending preventable tragedies and reducing economic costs associated with vehicle use and highway travel. In 2010 and 2011, NHTSA conducted the first large-scale carefully controlled study in the U.S. designed to estimate the relative crash risk associated with drug use by drivers. Using a case-control design, researchers collected information from crash-involved and non-crash involved drivers in Virginia Beach, Virginia. That effort focused on acquiring data at crash sites and resulted in very few seriously or fatally injured drivers entering the sample. As such, it was not possible to assess how drug use was related to driver injuries in the most serious of crashes. Other studies have examined the prevalence of drugs in seriously and fatally injured drivers, but none has used a case-control design such as the one proposed in the current study that will allow for an estimation of risk associated with drug use by drivers seriously injured or killed in a motor vehicle crash. Using the case-control approach in this manner will complete the relative risk assessment for the full range of injury severities using comparable methodologies.

The large sample of seriously and fatally injured drivers gathered by this project using a case-control methodology will lead to a better understanding of the relative crash risk

of drug involved driving. The results of this project will assist NHTSA in determining how different drug classes are related to driver safety which will help the Agency provide guidance to the States and Federal Government as each considers policies related to drugged driving.

*Description of the Likely Respondents (Including Estimated Number, and Proposed Frequency of Response to the Collection of Information)*—The participant groups being sought include 2,500 crash-involved drivers and at least 5,000 control drivers. Sampling will occur at one or more trauma centers and within the roadway catchment area served by the trauma center(s). Each participant will only respond to the data collection request a single time during the study period.

*Estimate of the Total Annual Reporting and Record Keeping Burden Resulting from the Collection of Information*—Responding to the entire information request will take approximately 20 minutes per participant. The project anticipates collecting data from 3,750 participants per year. As such, the annual estimated burden hours total is 1,250. There are no record keeping costs to the respondents. Thus, there is no preparation of data required or expected of respondents. Participants do not incur: (a) Capital and start-up costs, or (b) operation, maintenance, and purchase costs as a result of participating in the study.

**Authority:** 44 U.S.C. Section 3506(c)(2)(A).

Issued in Washington, DC, on April 18, 2016.

**Jeff Michael,**

*Associate Administrator, Research and Program Development.*

[FR Doc. 2016-09257 Filed 4-20-16; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF TRANSPORTATION

### Office of the Secretary

#### Application Of Delux Public Charter, LLC for Commuter Air Carrier Authority

**AGENCY:** Department of Transportation.

**ACTION:** Notice of Order to Show Cause (Order 2016-4-13) Docket DOT-OST-2015-0208.

**SUMMARY:** The Department of Transportation is directing all interested persons to show cause why it should not issue an order finding Delux Public Charter, LLC fit, willing, and able, and awarding it commuter air carrier authorization.

**DATES:** Persons wishing to file objections should do so no later than April 22, 2016.

**ADDRESSES:** Objections and answers to objections should be filed in Docket DOT-OST-2015-0208 and addressed to Docket Operations (M-30, Room W12-140), U.S. Department of Transportation, 1200 New Jersey Avenue SE., Washington, DC 20590, and should be served upon the parties listed in Attachment A to the order.

**FOR FURTHER INFORMATION CONTACT:** Shabu Thomas, Air Carrier Fitness Division (X-56, Room W86-469), U.S. Department of Transportation, 1200 New Jersey Avenue SE., Washington, DC 20590, (202) 366-9721.

Dated: April 15, 2016.

**Robert Goldner,**

*Special Counsel to the Assistant Secretary for Aviation and International Affairs.*

[FR Doc. 2016-09247 Filed 4-20-16; 8:45 am]

**BILLING CODE 4910-9X-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 14420

**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 14420, Verification of Reported Income.

**DATES:** Written comments should be received on or before June 20, 2016 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Tuawana Pinkston, Internal Revenue Service, Room 6526, 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 Martha R. Brinson, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Verification of Reported Income.

OMB Number: 1545–2236.

Form Number: Form 14420.

**Abstract:** The Pilots are aimed at determining the best method for and value of using the Form 1099–K information to identify and treat non-compliance. This is expected to result in the identification of cases of gross receipts underreporting. As a result, this effort will also test treatment streams to allow the IRS to work these cases. One of these treatment streams is a notice process. Requesting the books and records needed to verify the gross receipts discrepancy through a notice process would result in extensive taxpayer burden. Instead, the taxpayer can fill out this form, which requests the minimum information needed for us to refine our analysis of the taxpayer's return and determine if there are any reporting errors/business characteristics that may explain their outlier reported figures.

**Current Actions:** The Form 14420 was reformatted by adding 'yes/no' response boxes for each item and space for the taxpayer to provide a written response when the item is applicable to the taxpayer. Bulleted items were replaced with numbers making it easier for the taxpayer to respond to specific items. The current form's purpose was added to the instructions box at the top of page 1, which provides transparency. The form provides the taxpayer up to five Forms 1099–K. To benefit taxpayers with up to ten Forms 1099–K, online information was added. The taxpayer has the option of going to [www.IRS.gov](http://www.IRS.gov) to retrieve their Forms 1099–K filed with the IRS. Due to additions to the Form 1099–K, columns were added to the Form 14420 table to account for 'card not present' (online sales) and 'number of payment transactions.' The form's length remains at three pages. The changes provide clarity, resulting in reduced time and reduced burden on the taxpayer to complete the form and for the tax examiners to review and evaluate taxpayer responses.

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

**Affected Public:** Businesses and other for-profit organizations, Individuals or Households.

**Estimated Number of Respondents:** 1,000.

**Estimated Time per Respondent:** 4 hours.

**Estimated Total Annual Burden Hours:** 4,000.

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 11, 2016.

**Tuawana Pinkston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2016–09295 Filed 4–20–16; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 5227

**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 5227, Split-Interest Trust Information Return.

**DATES:** Written comments should be received on or before June 20, 2016 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Martha R. Brinson, Internal Revenue Service, Room 6526, 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 Martha R. Brinson, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Split-Interest Trust Information Return.

**OMB Number:** 1545–0196.

**Form Number:** 5227.

**Abstract:** Form 5227 is used to report the financial activities of a split-interest trust described in Internal Revenue Code section 4947(a)(2), and to determine whether the trust is treated as a private foundation and is subject to the excise taxes under chapter 42 of the Code.

**Current Actions:** There is an increase in the paperwork burden previously approved by OMB. Charitable remainder trusts have begun tracking net investment income (NII) received and distributed under section 1411(c). The form was updated to report the tracking of NII receipts and distributions (part II and Schedule A). Charitable remainder trusts (CRT) may elect to apply a simplified NII calculation (reported on part I–B of Schedule A). For charitable remainder trusts that own interests, directly or indirectly, in certain controlled foreign corporations (CFCs) or certain passive foreign investment companies (PFICs), the trust may make a special election to align the NIIT treatment of those CFCs and PFICs with their treatment for regular tax purposes. In addition, the Department estimates an increase of responses based on its most recent data on Form 5227 filings, from 220,000, to 340,000. The form changes and the estimated increase in the number of responses will increase the estimated annual burden hours from 15,152,550 to 33,138,550.

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

**Affected Public:** Business or other for-profit organizations.

**Estimated Number of Responses:** 340,000.

**Estimated Time per Respondent:** 97 hr., 28 min.

**Estimated Total Annual Burden Hours:** 33,138,550.

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