

DEPARTMENT OF TRANSPORTATION**National Highway Traffic Safety Administration**

[Docket No. NHTSA–2017–0014]

Technical Report Evaluating Fatality Reduction by Seat Belts in the Center Rear Seat

AGENCY: National Highway Traffic Safety Administration (NHTSA), Department of Transportation (DOT).

ACTION: Request for comments on technical report.

SUMMARY: This notice announces NHTSA's publication of a technical report estimating the fatality-reducing effectiveness of seat belts for adult and adolescent passengers in the center rear seats of passenger cars and LTVs. The report's title is: *Fatality Reduction by Seat Belts in the Center Rear Seat and Comparison of Occupants' Relative Fatality Risk at Various Seating Positions*.

DATES: Comments must be received no later than September 12, 2017.

ADDRESSES:

Report: The technical report is available on the Internet for viewing in PDF format at <https://crashstats.nhtsa.dot.gov/Api/Public/ViewPublication/812369>.

Comments: You may submit comments, identified by Docket Number NHTSA–2017–0014, by any of the following methods:

- *Internet:* To submit comments electronically, go to the U.S. Government regulations Web site at <http://www.regulations.gov>. Follow the online instructions for submitting comments.
- *Fax:* Written comments may be faxed to 202–493–2251.
- *Mail:* Send comments to Docket Management Facility, U.S. Department of Transportation, 1200 New Jersey Avenue SE., West Building Ground Floor, Room W12–140, Washington, DC 20590.
- *Hand Delivery:* If you plan to submit written comments by hand or courier, please do so at 1200 New Jersey Avenue SE., West Building Ground Floor, Room W12–140, Washington, DC between 9 a.m. and 5 p.m. Eastern Time, Monday through Friday, except federal holidays
- You may call Docket Management at 1–800–647–5527.

Instructions: For detailed instructions on submitting comments and additional information see the Comments heading of the **SUPPLEMENTARY INFORMATION** section of this document. Note that all

comments received will be posted without change to <http://www.regulations.gov>, including any personal information provided. Please see the Privacy Act heading in the **SUPPLEMENTARY INFORMATION**.

FOR FURTHER INFORMATION CONTACT: John Kindelberger, Chief, Evaluation Division, NVS–431, National Center for Statistics and Analysis, National Highway Traffic Safety Administration, Room W53–312, 1200 New Jersey Avenue SE., Washington, DC 20590. Telephone: 202–366–4696. Email: john.kindelberger@dot.gov.

SUPPLEMENTARY INFORMATION: In 2002 Anton's Law (Pub. L. 107–318) directed NHTSA to require 3-point belts for each rear seating position—including center rear seats—in new passenger motor vehicles by September 1, 2007. Manufacturers had begun installing 3-point belts at the center rear seats in some makes and models as early as 1994, and completed the transition from lap belts to 3-point belts on time. Double-pair comparison and logistic regression analyses of FARS data for 1990 to 2014 show that 3-point belts are highly effective in the center rear seats: Buckling up reduces passengers' fatality risk by an estimated 58 percent in passenger cars (95% confidence bounds: 41% to 69%) and by 75 percent in LTVs (confidence bounds: 63% to 84%).

In cars of the 1960s and 70s, when restraints use rates were lower, the rear seats were substantially safer than the front seats for unrestrained occupants, and the center rear seat even safer than the outboard rear seats. These differences between seats have substantially diminished over the past 30 years. Statistical analyses of FARS do not show statistically significant mitigation of fatality risk for outboard rear or center rear seats of passenger cars relative to the driver's or right front seats, for belted occupants of the same age and gender. Corresponding analyses of LTVs show reduced fatality risk for the right front and right rear seats relative to the driver's seat; however, they do not show significant advantages for the outboard rear or center rear seats relative to the right front seats.

Comments

NHTSA welcomes public review of the technical report. NHTSA will submit to the Docket a response to the comments and, if appropriate, will supplement or revise the report.

How do I prepare and submit comments?

Your comments must be written and in English. To ensure that your

comments are correctly filed in the Docket, please include the Docket number of this document (NHTSA–2017–0014) in your comments.

Your primary comments must not be more than 15 pages long (49 CFR 553.21). However, you may attach additional documents to your primary comments. There is no limit on the length of the attachments.

Please submit one copy of your comments, including the attachments, to Docket Management at the address given above under **ADDRESSES**.

Please note that pursuant to the Data Quality Act, in order for substantive data to be relied upon and used by the agency, it must meet the information quality standards set forth in the OMB and DOT Data Quality Act guidelines. Accordingly, we encourage you to consult the guidelines in preparing your comments. DOT's guidelines may be accessed at http://www.rita.dot.gov/bts/sites/rita.dot.gov/bts/files/subject_areas/statistical_policy_and_research/data_quality_guidelines/index.html.

Privacy Act: Anyone is able to search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (65 FR 19477–78) or you may visit <http://www.dot.gov/privacy.html>.

How can I be sure that my comments were received?

If you wish Docket Management to notify you upon its receipt of your comments, enclose a self-addressed, stamped postcard in the envelope containing your comments. Upon receiving your comments, Docket Management will return the postcard by mail. You may also periodically access <http://www.regulations.gov> and enter the number for this docket (NHTSA–2017–0014) to see if your comments are on line.

How do I submit confidential business information?

If you wish to submit any information under a claim of confidentiality, you should submit three copies of your complete submission, including the information you claim to be confidential business information, to the Chief Counsel, NHTSA, U.S. Department of Transportation, 1200 New Jersey Avenue SE., Washington, DC 20590. In addition, you should submit a copy, from which you have deleted the claimed confidential business

information, to Docket Management at the address given above under **ADDRESSES**. When you send a comment containing information claimed to be confidential business information, you should include a cover letter setting forth the information specified in our confidential business information regulation. (49 CFR part 512.)

Will the agency consider late comments?

In our response, we will consider all comments that Docket Management receives before the close of business on the comment closing date indicated above under **DATES**. To the extent possible, we will also consider comments that Docket Management receives after that date.

How can I read the comments submitted by other people?

You may read the comments received by Docket Management at the address given above under **ADDRESSES**. The hours of the Docket are indicated above in the same location.

You may also see the comments on the Internet. To read the comments on the Internet, take the following steps:

- (1) Go to <http://www.regulations.gov>.
- (2) *Regulations.gov* provides two basic methods of searching to retrieve dockets and docket materials that are available in the system: (a) "Search" to search using a full-text search engine, or (b) "Advanced Search," which displays various indexed fields such as the docket name, docket identification number, phase of the action, initiating office, date of issuance, document title, document identification number, type of document, **Federal Register** reference, CFR citation, etc. Each data field in the advanced search may be searched independently or in combination with other fields, as desired. Each search yields a simultaneous display of all available information found in *regulations.gov* that is relevant to the requested subject or topic.

(3) You may download the comments. However, since the comments are imaged documents, instead of word processing documents, the "pdf" versions of the documents are word searchable.

Please note that even after the comment closing date, we will continue to file relevant information in the Docket as it becomes available. Further, some people may submit late comments. Accordingly, we recommend that you periodically check the Docket for new material.

Authority: 49 U.S.C. 30111, 30181-83 delegation of authority at 49 CFR 1.95 and 501.8.

Issued in Washington, DC.

Joseph M. Kolly,

Acting Associate Administrator, National Center for Statistics and Analysis.

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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.

DATES: Written comments should be received on or before July 14, 2017 to be assured of consideration.

ADDRESSES: Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or at Elaine.H.Christophe@irs.gov.

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. Requests for additional information, or copies of the information collection and instructions, or copies of any comments received, contact Elaine Christophe, at Internal Revenue Service, Room 6526, 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.

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.

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

1. *Title:* Procedures for Requesting Competent Authority Assistance Under Tax Treaties.

OMB Number: 1545-2044.

Revenue Procedure Number: Notice 2013-78 (modified by Rev. Proc. 2015-40).

Abstract: Taxpayers who believe that the actions of the United States, a treaty country, or both, result or will result in taxation that is contrary to the provisions of an applicable tax treaty are required to submit the requested information in order to receive assistance from the IRS official acting as the U.S. competent authority. The information is used to assist the taxpayer in reaching a mutual agreement with the IRS and the appropriate foreign competent authority.

Current Actions: There are no changes being made to the Notice at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, business or other for-profit organizations.

Estimated Number of Respondents: 300.

Estimated Time per Respondent: 30 hours.

Estimated Total Annual Burden Hours: 9,000.

2. *Title:* Treatment of Overall Foreign and Domestic Losses.

OMB Number: 1545-1634.

Regulation: REG-106902-98. (T.D. 9595)

Abstract: The final regulation provides guidance relating to the