

Study is complete and all reporting and certification requirements under the FAST Act are satisfied.

On June 27, 2017, NAS published the report titled, "Improving Motor Carrier Safety Measurement." The report is available at <https://www.nap.edu/catalog/24818/improving-motor-carrier-safety-measurement>. A copy of the report has been placed in the docket referenced at the beginning of this notice.

Pursuant to the FAST Act, FMCSA submitted the results of this study to both Congress and the DOT OIG on August 7, 2017. The FAST Act also requires FMCSA to submit an action plan to the Senate Committee on Commerce, Science, and Transportation; and the House of Representatives Transportation and Infrastructure Committee.

To solicit input during the development of the corrective action plan, FMCSA hosted a public meeting on September 8, 2017. Information from the public meeting was incorporated into the action plan. The corrective action plan was transmitted on June 25, 2018. The OIG is required to review the action plan and submit a report to Congress on the responsiveness of the FMCSA's plan to the NAS report's recommendations.

FMCSA's corrective action plan includes solicitation of input from the public for recommendations 2, 3 and 4. As a result, FMCSA is soliciting responses to the following questions at the public meeting and through the docket referenced above.

#### NAS Recommendation 2

FMCSA should continue to collaborate with States and other agencies to improve the quality of the Motor Carrier Management Information System (MCMIS) data in SMS. Two specific data elements require immediate attention: Carrier exposure and crash data. The current exposure data (e.g., Power Unit (PU) and Vehicle Miles Traveled (VMT) data) are missing with high frequency, and data that are collected are likely of unsatisfactory quality.

#### Questions

1. What should FMCSA do to improve the collection of PU, VMT, and driver count data? For example, should FMCSA use edit checks to verify the accuracy of the data?

2. VMT, PU, and number of inspections are the current measures of exposure used in SMS. Are there other ways FMCSA should consider measuring carrier exposure with data that is already available to FMCSA?

3. What are the current challenges that motor carriers face in reporting VMT data?

4. What information is available from the States to improve exposure data?

5. What additional data should FMCSA consider collecting from carriers? Why?

6. What external sources of exposure and crash data should FMCSA explore?

7. In addition to the data currently collected by FMCSA, what other exposure data would motor carriers be willing to share?

i. More frequent updates to mileage and PU data

ii. Number/type of trips

iii. Mileage breakdown by State

iv. Other options?

8. What incentives would encourage motor carriers to share additional information?

#### NAS Recommendation 3

FMCSA should investigate ways of collecting data that will likely benefit the recommended methodology for safety assessment. This includes data on carrier characteristics—such as information on driver turnover rate, type of cargo, method and level of compensation, and better information on exposure.

#### Questions

1. What additional data should FMCSA consider collecting to support the recommended methodology for safety assessment (i.e., IRT model)?

a. Would this data be useful for safety assessments?

b. What are the challenges to collecting or using the data recommended by NAS?

i. Driver turnover rate

ii. Type of cargo

iii. Method of compensation

iv. Level of compensation

v. Better information on exposure

2. What pay-related and/or driver-turnover-related data would carriers be willing to share?

#### NAS Recommendation 4

FMCSA should structure a user-friendly version of the MCMIS data file used as input to SMS without any personally identifiable information to facilitate its use by external parties, such as researchers, and carriers.

#### Questions

FMCSA is planning to develop a web page to make simplified MCMIS data snapshots available to researchers, motor carriers, safety consultants, and the public

1. What features should this web page include?

2. If the information collected in recommendation 3 above is used within the IRT model, should it be made available publicly to allow a full replication of the results?

3. What features should a user-friendly MCMIS data file include?

4. Would industry stakeholders find a user-friendly MCMIS data file useful? Why?

5. How often should this user-friendly MCMIS data file be updated (e.g., monthly, quarterly, annually etc.)?

Issued under the authority delegated in 49 CFR 1.87 on: August 13, 2018

**Raymond P. Martinez,**  
Administrator.

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**BILLING CODE 4910-EX-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Regulation Project

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, 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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning notice concerning fiduciary relationship and notice concerning fiduciary relationship of financial institution.

**DATES:** Written comments should be received on or before October 22, 2018 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form should be directed to Kerry Dennis, at (202) 317-5751 or Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Notice Concerning Fiduciary Relationship and Notice Concerning Fiduciary Relationship of Financial Institution.

*OMB Number:* 1545-0013.

*Form Number:* 56 and 56-F.

*Abstract:* Form 56 is used to inform the IRS that a person is acting for another person in a fiduciary capacity so that the IRS may mail tax notices to the fiduciary concerning the person for whom he/she is acting. The data is used to ensure that the fiduciary relationship is established or terminated and to mail or discontinue mailing designated tax notices to the fiduciary. The filing of Form 56-F by a fiduciary (FDIC or other federal agency acting as a receiver or conservator of a failed financial institution (bank or thrift) gives the IRS the necessary information to submit send letters, notices, and notices of tax liability to the federal fiduciary now in charge of the financial institution rather than sending the notice, etc. to the institution's last known address.

*Current Actions:* There are no changes being made to the burden associated with the collection tools at this time.

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

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

*Estimated Number of Respondents:* 174,050.

*Estimated Time per Respondent:* 2 hrs.

*Estimated Total Annual Burden Hours:* 349,786.

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: August 13, 2018.

**Laurie Brimmer,**  
Senior Tax Analyst.

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**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request on Information Collection for T.D. 9308

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, 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. Currently, the IRS is soliciting comments concerning the burden associated with Treasury Decision 9308, Reporting Requirements for Widely Held Fixed Investment Trusts. Previously Treasury Decision 9279.

**DATES:** Written comments should be received on or before October 22, 2018 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6529, 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:** Requests for additional information or copies of the collection tools should be directed to Alissa Berry, at (901) 707-4988, at Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Alissa.A.Berry@irs.gov](mailto:Alissa.A.Berry@irs.gov).

**SUPPLEMENTARY INFORMATION:** Currently, the IRS is seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

*Title:* Reporting Requirements for Widely Held Fixed Investment Trusts.

*OMB Number:* 1545-1540.

*Treasury Decision Number:* 9308.

*Abstract:* Under regulation section 1.671-5, the trustee or the middleman who holds an interest in a widely held fixed investment trust for an investor will be required to provide a Form 1099 to the IRS and a tax information statement to the investor. The trust is also required to provide more detailed tax information to middlemen and certain other persons, upon request.

*Current Actions:* There are no changes to the collection at this time.

*Type of Review:* Extension without change of currently approved collection.

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

*Estimated Number of Respondents:* 1,200.

*Estimated Time per Respondent:* 2 hours.

*Estimated Total Annual Burden Hours:* 2,400.

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: August 15, 2018.

**Laurie Brimmer,**  
Senior Tax Analyst.

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