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.


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]

BILLING CODE 4910–59–P

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 Durba, (202) 622–3634, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or
通过互联网提交给 RJoseph.

Durbala@irs.gov.

补充信息:

标题：向合格债券发行商支付信用
OMB编号：1545–2142。

形式编号：8038–CP

摘要：形式8038–CP，用于向合格债券发行商支付信用，是为执行《美国复苏和再投资法案》而开发的，以确保州和地方政府有权选择发行债券即时支付，而不是通过政府补贴。该法案提供了州和地方政府发行债券的优惠，通过联邦税收抵免。为特定税收抵免提供州和地方政府，通过使用自动化收集技术或其他形式的信息收集技术，以及（e）对资本或启动成本和运营成本的估计，以简化收集信息的数量和/或包括信息的收集。

公共记录。评论邀请您提出：（a）是否收集信息对于正确执行计划的功能是必要的；（b）该估计的准确性；（c）为增强质量、适用性、和/或包括信息的收集；（d）改进信息收集的手段和/或继续收集信息。

《美国税收法》第6103条。除特定要求外，提交信息将被汇总和/或包括在内。


depeartment of the treasury

内部收入服务

提出的收集信息；

评论请求

机构：内部收入服务（IRS），财政部。

行动：通知和请求

摘要：财政部提出，作为其继续努力减少收集和响应负担，邀请公众和其它政府机构利用这个机会对提出和/或继续收集信息的收集，根据1995年《政府信息收集使用和成本节约法案》。对于州和地方政府的负担，包括通过使用自动化收集技术或其他形式的信息收集技术，以及（e）资本或启动成本和运营成本的估计，以简化收集信息的数量和/或包括信息的收集。

那时候：6月4日，2012年。

Gerald G. Shields，

IRS报表审查官员。

[FR Doc. 2012–14844 Filed 6–19–12; 8:45 am]

BILLING CODE 4830–01–P

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 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 information.

INFORMATION COLLECTIONS OPEN FOR COMMENT

Currently, the IRS is seeking comments concerning the following forms, and reporting and 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