

circumstances a null value is valid for a particular data element. For accuracy measures, a data element with missing data or a null value is not considered an error. It is up to the State—specifically, the custodians of a database—to decide if null codes should be accepted as legitimate entries or treated as missing values.

How to define “entered into a database”: Some records do not have all their data entered into a database at the same time. In general, an event is considered to be “entered into a database” when a specified set of critical data elements has been entered. In fact, many databases will not accept a record until all data from a critical set are available. States may define “entered into a database” using their own data entry and data access processes.

How to calculate a timeliness measure: For all systems, there will be a period of time between the event generating the record and when the information is entered into the file (or is available for use). The model performance measures include several methods to define a single number that captures the entire distribution of times. Each method is appropriate in different situations.

The median time for events to be entered into the file can be calculated as the point at which 50 percent of events within a period of interest are entered into the file.

The mean time for events to be entered into the file (counting all events). The mean can be calculated as the average (the sum of the times for all events divided by the number of events).

The percentage of events on file within some fixed time (such as 24 hours or 30 days).

Tradeoffs between timeliness and completeness: Generally speaking, the relationship between timeliness and completeness is inversely proportional: The more timely the data, the less complete it is and vice versa. This is because many data files have records or data elements added well past the date of the event producing the record, so the files may be incomplete when the performance measure is calculated. There are three methods of choosing data to calculate the performance measures that offer different combinations of timeliness and completeness. Depending on the need for greater timeliness or completeness, users should choose accordingly.

For example, if timeliness is important when calculating the first Crash Completeness measure C–C–1—the percentage of crash records with no missing critical data elements—could be

calculated in the following manner: (1) Select the period: Calendar year 2007 crash file; (2) Select the date for calculation: April 1 of the following year. So calculate using the 2007 crash file as it exists on April 1, 2008; (3) Calculate: Take all crashes from 2007 on file as of April 1, 2008; calculate the percentage with missing data for one or more critical data elements.

This method offers several advantages. It is easy to understand and use, and can produce performance measures in a timely manner. Its disadvantage is that performance measures calculated fairly soon after the end of the data file’s period may not be based on complete data. For example, NHTSA’s Fatality Analysis Reporting System (FARS) is not closed and complete for a full year; the 2007 file was not closed until Dec. 31, 2008. Timeliness measures will exclude any records that have not yet been entered by the calculation date, so timeliness measures may make the file appear to be timelier than it will be when the file is closed and completed. Completeness measures will exclude any information entered after the calculation date for records on file. Completeness measures calculated on open files will make those files appear less complete than measures calculated on files that are closed and completed.

When completeness is most important the performance measure could be calculated after a file (say an annual file) is closed and no further information can be added to it. This method reverses the simple method’s advantages and disadvantages, providing performance measures that are accurate but not timely. The final FARS file, for example, is a very complete database. Its completeness, however, comes at the expense of timeliness. In comparison, the annual FARS file is less complete, but is more timely.

Another-preferable-method calculates a performance measure using all records entered into a file during a specified period. The timeliness measures produced by this method will be accurate but the completeness and accuracy measures may not, because the records entered during a given time period may not be complete when the measure is calculated. For example, the Crash Timeliness measure C–T–1—the median or mean number of days from (A) the crash date to (B) the crash report is entered into the database—could be calculated as follows: (1) Select the period: calendar year 2007; (2) Take all records entered into the State crash file during the period: if the period is calendar year 2007 the crashes could have occurred in 2007 or 2006 (or

perhaps even earlier depending on the State’s reporting criteria); (3) Calculate the measure: The median or mean time between the crash date and the date when entered into the crash file.

States should choose methods that are accurate, valid, reliable, and useful. They may choose different methods for different measures. Or they may use two different methods for the same measure, for example calculating a timeliness measure first with an incomplete file (for example the 2007 crash file on April 1, 2008) and again with the complete and closed file (the 2007 crash file on January 1, 2009, after it is closed). Once methods have been selected for a measure, States should be consistent and use the same methods to calculate that measure using the same files in the same way each year. To accurately gauge progress, States must compare measures calculated by the same method using the same files for successive years.

Privacy issues in file access and linkage: Data file access and linkage both raise broad issues of individual privacy and the use of personal identifiers. The Driver Privacy Protection Act (DPPA), the Health Insurance Portability and Accountability Act (HIPAA), and other regulations restrict the release of personal information on traffic safety data files. Information in many files may be sought for use in legal actions. All data file linkage and all data file access actions must consider these privacy issues.

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

Jeffrey Michael,

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[FR Doc. 2011–8738 Filed 4–11–11; 8:45 am]

BILLING CODE 4910–59–P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

April 7, 2011.

The Department of the Treasury will submit the following public information collection requirements to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104–13 on or after the date of publication of this notice. A copy of the submissions may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding these information collections should be addressed to the OMB reviewer listed and to the Treasury PRA Clearance Officer, Department of the Treasury,

1750 Pennsylvania Avenue, NW., Suite 11010, Washington, DC 20220.

DATES: Written comments should be received on or before May 12, 2011 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545–0002.

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

Title: Employee Representative's Quarterly Railroad Tax Return.

Form: CT–2.

Abstract: Employee representatives file Form CT–2 quarterly to report compensation on which railroad retirement taxes are due. IRS uses this information to ensure that employee representatives have paid the correct tax. Form CT–2 also transmits the tax payment.

Respondents: Individual or Household.

Estimated Total Burden Hours: 127.

OMB Number: 1545–1634.

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

Title: REG–106902–98 (Final) Consolidated Returns—Consolidated Overall Foreign Losses and Separate Limitation Losses.

Abstract: The regulations provide guidance relating to the amount of overall foreign losses and separate limitation losses in the computation of the foreign tax credit. The regulation affect consolidated groups of corporations that compute the foreign tax credit limitation or that dispose of property used in a foreign trade or business.

Respondents: Private sector: Businesses or other for-profits.

Estimated Total Burden Hours: 3,000.

OMB Number: 1545–1770.

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

Title: REG–115054–01 (Final) Treatment of Community Income for Certain Individuals Not Filing Joint Returns.

Abstract: The regulations provide rules to determine how community income is treated under section 66 for certain married individuals in community property states who do not file joint individual Federal income tax returns. The regulations also reflect changes in the law made by the IRS Restructuring and Reform Act of 1998.

Respondents: Individuals or Households.

Estimated Total Burden Hours: 1.

OMB Number: 1545–1800.

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

Title: Reportable Transaction Disclosure Statement and Pre-CAP/CAP Application Form.

Form: 8886.

Abstract: Form 8886 is used to disclose participation in reportable transactions by taxpayers as described in regulations 1.6011–4. The Compliance Assurance Process (CAP) is a strictly voluntary program available to LMSB taxpayers that meet the selection criteria. CAP is a real-time review of completed business transactions during the CAP year with the goal of providing certainty of the tax return within 90 days of the filing. The Pre-CAP/CAP Application Form is used by taxpayers wanting to join the program each year. Participation in the CAP program is completely voluntary and is only available for LMSB Taxpayers.

Respondents: Private sector: Businesses or other for-profits.

Estimated Total Burden Hours: 9,112.

OMB Number: 1545–2083.

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

Title: Applicable Insurance Contracts Information Return.

Form: 8921.

Abstract: To comply with IRC section 6050V, as added by the Pension Protection Act of 2006, an applicable exempt organization must file a Form 8921 for each structured transaction under which it makes reportable acquisitions of applicable insurance contracts.

Respondents: Private sector: Not-for-profit institutions.

Estimated Total Burden Hours: 1,794,500.

OMB Number: 1545–2098.

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

Title: Rev. Proc. 2007–99 (RP–127367–07), 9100 Relief Under Sections 897 and 1445.

Abstract: The IRS needs certain information to determine whether a taxpayer should be granted permission to make late filings of certain statements or notices under sections 897 and 1445. The information submitted will include a statement by the taxpayer demonstrating reasonable cause for the failure to timely make relevant filings under sections 897 and 1445.

Respondents: Private sector: Businesses or other for-profits.

Estimated Total Burden Hours: 4.

OMB Number: 1545–2195.

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

Title: Statement of Foreign Financial Assets.

Form: 8938.

Abstract: The collection of information in Form 8938 will be the means by which taxpayers will comply with self-reporting obligations imposed under section 6038D with respect to foreign financial assets.

Respondents: Individuals or Households.

Estimated Total Burden Hours: 378,000.

OMB Number: 1545–2197.

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

Title: Bond Tax Credit.

Form: 1097–BTC.

Abstract: This is an information return for reporting tax credit bond credits distributed to holders of tax credit bonds. The taxpayer holding a tax credit bond on an allowance date during a tax year is allowed a credit against Federal income tax equivalent to the interest that the bond would otherwise pay. The bondholder must include the amount of the credit in gross income and treat it as interest income. The issuers and holders of the tax credit bond will send Form 1097–BTC to the bond holders quarterly and file the return with the IRS annually.

Respondents: Private sector: Businesses or other for-profits.

Estimated Total Burden Hours: 828,287,508.

Bureau Clearance Officer: Yvette Lawrence, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224; (202) 927–4374.

OMB Reviewer: Shagufta Ahmed, Office of Management and Budget, New Executive Office Building, Room 10235, Washington, DC 20503; (202) 395–7873.

Dawn D. Wolfgang,

Treasury PRA Clearance Officer.

[FR Doc. 2011–8675 Filed 4–11–11; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

April 6, 2011.

The Department of the Treasury will submit the following public information collection requirements to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104–13 on or after the date of publication of this notice. A copy of