

participants questions regarding demographics, driving, alcohol, and drug use.

Data collection would take place over a six month period at two to three sites across the country. The research team will coordinate with the local police departments and officials at these sites. There will be a private room at each police department's booking facility for this study's use.

A police officer will briefly inform the driver/potential participant of the opportunity to participate in a research study sponsored by NHTSA. If the driver is interested, a researcher will provide full information about the study. If the driver is not interested, no information will be collected on that person. The researcher will highlight that participation is voluntary, the oral fluid and survey responses will be anonymous, and the participant may stop the study at any time. The results of the drug test and questionnaire will not be provided to anyone outside of the research team (including to the participant), and participation in the study will not be used to help or hurt the individual in any related legal proceedings. All participants must be 18 years of age or older to participate.

To provide an oral fluid sample, a participant simply places a cotton swab in their mouth for approximately 5 minutes. The specimen will be sent to an independent laboratory for analyses. The participant will also be provided a self-report survey on alcohol and drug use, perceptions of impaired driving, and driving behaviors. This survey will take approximately 10 minutes and will be conducted via an electronic tablet or, if needed, a paper copy will be available. All data will be housed on a secure data collection and management site. No identifying participant information will be collected or used in the study. Drug test results will only be associated with survey responses using a project subject code.

*Description of the Need for the Information and Proposed Use of the Information:* The purpose of this study is to examine the drug presence and drug use characteristics of drivers arrested for impaired driving. While there is extensive research on alcohol-impaired driving, significantly less is known about the prevalence and risk factors of over-the-counter, prescription, and illegal drug-positive driving. A significant reason for this lack of information is that impaired drivers with alcohol in their system are rarely tested for other drugs and, when tested, are only tested for a few drugs. To address this knowledge gap, this study will obtain a biological specimen from

the drivers, to directly learn about drug use, along with collecting self-report data.

The data will be used to better understand the prevalence of a variety of drugs in impaired drivers and better understand risk factors for drug-impaired driving.

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

Issued in Washington, DC.

**Jeff Michael,**

*Associate Administrator, Research and Program Development.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request for Sale of Residence From Qualified Personal Residence Trust (T.D. 8743)**

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

**ACTION:** The Internal Revenue Service (IRS), 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. The IRS is soliciting comments concerning information collection requirements related to Sale of Residence From Qualified Personal Residence Trust.

**DATES:** Written comments should be received on or before November 6, 2017 to be assured of consideration.

**ADDRESSES:** Direct all written comments to L. Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224.

Requests for additional information or copies of the regulation should be directed to Taquesha Cain, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at [Taquesha.R.Cain@irs.gov](mailto:Taquesha.R.Cain@irs.gov).

**SUPPLEMENTARY INFORMATION:** *Title:* Sale of Residence From Qualified Personal Residence Trust.

*OMB Number:* 1545-1485.

*Regulation Project Number:* T.D. 8743

*Abstract:* Internal Revenue Code section 2702(a)(3) provides special favorable valuation rules for valuing the gift of a personal residence trust. Regulation section 25.2702-5(a)(2) provides that if the trust fails to comply with the requirements contained in the regulations, the trust will be treated as

complying if a statement is attached to the gift tax return reporting the gift stating that a proceeding has been commenced to reform the instrument to comply with the requirements of the regulations.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB.

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 200.

*Estimated Time per Respondent:* 3 hour, 7 minutes.

*Estimated Total Annual Burden Hours:* 625.

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 29, 2017.

**L. Brimmer,**

*Senior Tax Analyst.*

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