

Any situation or circumstance that has the potential for safety consequences, but did not result in an adverse safety event is defined as a close call. Knowledge about a close call presents an opportunity to address unsafe work conditions and practices, prevent accidents, contribute to policy making decisions and improve overall safety in the workplace.

BTS collects close call reports submitted by WMATA employees, conducts employee interviews, develop and maintain an analytical database containing reported data and other pertinent information, provides statistical analysis to WMATA, and protects the confidentiality of these data through its own statute (49 U.S.C. 6302) and CIPSEA. Only statistical and non-sensitive information will be made available through publications and reports.

Voluntary reporting of close calls to a confidential system provides a tool to identify and correct weaknesses within WMATA and prevents accidents. Close Call reporting fosters a voluntary, cooperative, non-punitive environment to communicate safety concerns for the greater good. Through the analysis of the data that is reported, WMATA receives information about factors that contribute to unsafe events, which becomes the catalyst to develop new training programs and identify root causes of adverse events. The database also provides researchers with valuable information regarding precursors to safety risks and contributes to research and development of intervention programs aimed at averting accidents and fatalities.

Employees involved in reporting a close call incident are asked to fill out a report and participate in a brief, confidential interview. Employees submit the report electronically to BTS. Participants will be asked to provide information such as: (1) name and contact information; (2) time and location of the event; (3) a short description of the event; (4) contributing factors to the close call; and (5) any other information that might be useful in determining a root cause for such events.

### III. Request for Public Comment

BTS requests comments on any aspects of this information collection request, including: (1) the accuracy of the estimated burden of 150 hours detailed in section I; (2) ways to enhance the quality, usefulness, and clarity of the collected information; and (3) ways to minimize the collection burden without reducing the quality of

the information collected, including additional use of automated collection techniques or other forms of information technology.

**Demetra V. Collia,**

*Office Director.*

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## 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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning proceeds of bonds used for reimbursement.

**DATES:** Written comments should be received on or before March 24, 2023 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Include 1545-1226 or T.D. 8394, Proceeds of Bonds Used for Reimbursement.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, at (202) 317-6009, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [LaNita.VanDyke@irs.gov](mailto:LaNita.VanDyke@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Proceeds of Bonds Used for Reimbursement.

*OMB Number:* 1545-1226. Regulation Project Number: T.D. 8394.

*Abstract:* This regulation clarifies when the allocation of bond proceeds to reimburse expenditures previously made by an issuer of the bond is treated as an expenditure of the bond proceeds. The issuer must express a reasonable official intent, on or prior to the date of payment, to reimburse the expenditure

in order to assure that the reimbursement is not a device to evade requirements imposed by the Internal Revenue Code with respect to tax exempt bonds.

*Current Actions:* There is no change to this existing regulation.

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

*Affected Public:* State, local or tribal governments, and not-for-profit institutions.

*Estimated Number of Respondents:* 2,500.

*Estimated Time per Respondent:* 2 hours, 24 minutes.

*Estimated Total Annual Burden Hours:* 6,000.

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: January 17, 2023.

**Molly J. Stasko,**

*Senior Tax Analyst.*

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