

as an acceptable method for submitting confidential business information to the agency under part 512. If you would like to submit a request for confidential treatment, you may email your submission to Dan Rabinovitz in the Office of the Chief Counsel at Daniel.Rabinovitz@dot.gov or you may contact him for a secure file transfer link. At this time, you should not send a duplicate hardcopy of your electronic CBI submissions to DOT headquarters. If you claim that any of the information or documents provided to the agency constitute confidential business information within the meaning of 5 U.S.C. 552(b)(4), or are protected from disclosure pursuant to 18 U.S.C. 1905, you must submit supporting information together with the materials that are the subject of the confidentiality request, in accordance with part 512, to the Office of the Chief Counsel. Your request must include a cover letter setting forth the information specified in our confidential business information regulation (49 CFR 512.8) and a certificate, pursuant to § 512.4(b) and part 512, appendix A. In addition, you should submit a copy, from which you have deleted the claimed confidential business information, to the Docket at the address given above.

FOR FURTHER INFORMATION CONTACT: If you have questions about this request for comments, please contact Dee Williams at dee.williams@dot.gov or 202-366-7409.

SUPPLEMENTARY INFORMATION: The National Traffic and Motor Vehicle Safety Act of 1966¹ (Safety Act) created NHTSA and required and empowered² the agency to establish “minimum standards for motor vehicle and motor vehicle equipment performance,” known as Federal Motor Vehicle Safety Standards (FMVSS).³ By requiring FMVSS to be established as performance requirements, and not design or development requirements, the Safety Act provides manufacturers with freedom to choose *how* to achieve the safety performance requirements established in an FMVSS. When promulgating FMVSS, NHTSA seeks to establish standards in such a way as to provide manufacturers with the flexibility to innovate and find increasingly effective and efficient means to meet or exceed the standards. That said, sometimes the agency cannot foresee the advent of new technological innovation when establishing standards, and drafts standards in a manner that

inadvertently creates unintended and unnecessary barriers to technological advancement.

Historically, FMVSS have been established based on the assumption that a human driver would be operating the vehicle. With the introduction of ADS-equipped vehicles, the driving tasks are intended to be performed by the ADS, when operating, and not a human driver. The absence of a human driver creates opportunities for vehicle manufacturers to design new vehicle architectures that may remove driving controls, change seating configurations, and consider new interfaces for passengers. Compliance with existing FMVSS or demonstration thereof, may become challenging for such unconventional vehicle designs, due to references to a driver, or by linking a test procedure to human-performed actions and controls. The objective of this research was to gather data and evidence that could support decisions on potential adaptations of regulations to ensure equivalent safety performance standards in a manner that enables innovative, ADS-specific designs. The project also sought to adapt regulatory test procedures to accommodate NHTSA’s evaluation of standards conformance for such designs. This effort was performed with extensive hands-on support from dozens of industry and safety experts. The findings were published in four volumes:

- Volume 1 (<https://rosap.ntl.bts.gov/view/dot/54287>)
- This volume focuses on 12 FMVSS. It presents research findings on performance requirements and test procedures, focusing on technical translation options based on potential regulatory barriers identified for compliance demonstration of innovative vehicle designs, particularly those incorporating ADSs. It describes activities focused on six crash avoidance standards (FMVSS Nos. 102, 108, 114, 118, 138, and 141) and six crashworthiness standards (FMVSS Nos. 201, 202a, 203, 204, 205, and 206).
- Volume 2 (<https://rosap.ntl.bts.gov/view/dot/54442>)
- This volume focuses on 18 FMVSS, including nine crash avoidance standards (FMVSS Nos. 101, 103, 104, 110, 111, 113, 124, 125, and 126) and nine crashworthiness standards (FMVSS Nos. 207, 208, 210, 214, 216a, 219, 222, 225, and 226).
- Volume 3 (<https://rosap.ntl.bts.gov/view/dot/85074>)
- This volume focuses on 28 FMVSS, including 11 crash avoidance standards (FMVSS Nos. 105, 106, 109,

116, 117, 119, 121, 129, 135, 136, and 139), 15 crashworthiness standards for conventional seating designs (FMVSS Nos. 209, 212, 213, 217, 218, 219, 220, 221, 222, 301, 302, 303, 304, 305, and 401), 1 low-speed standard (FMVSS No. 500), and 1 crashworthiness standard for unconventional seating designs (FMVSS No. 208).

- Volume 4 (<https://rosap.ntl.bts.gov/view/dot/88071>)
- This volume focuses on the remaining 23 FMVSS including the braking and electronic stability control (ESC) test methods for FMVSS Nos. 135 and 126; the heavy braking and ESC requirements associated with FMVSS Nos. 105, 121, and 136; the technical translations of FMVSS Nos. 122, 122a, 123, 131, 223, 224, 403, 404, and CFR part 571 Subpart A; and potential unconventional seating barriers associated with FMVSS Nos. 201, 202a, 207, 209, 210, 214, 216a, 219, and 226.

NHTSA welcomes all types of comments; however, the agency is particularly interested in whether there have been changes in industry, product plans, new concepts that may have impacted the scope of the documented effort and whether other issues may have been identified or newly emerged since the effort was carried out.

Please be as specific as you can in your feedback and minimally identify:

- The relevant FMVSS
- Specific regulatory text within the FMVSS
- The ADS concept which may be viewed as encountering a new challenge

Issued on December 11, 2025, under authority delegated in 49 CFR 1.95.

Jonathan Morrison,
Administrator.

[FR Doc. 2025-22824 Filed 12-12-25; 8:45 am]

BILLING CODE 4910-59-P

DEPARTMENT OF THE TREASURY

Agency information collection Activities; Submission for OMB Review; Comment Request; U.S. Tax-Exempt Organization Returns and Related Forms

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice of Information Collection; request for comment.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget

¹ Public Law 89-563, 80 Stat. 718

² 49 U.S.C. 30111.

³ 49 U.S.C. 30102(b)(10).

(OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before January 14, 2026 to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting “Currently under 30-day Review—Open for Public Comments” or by using the search function.

FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Spencer W. Clark by emailing PRA@treasury.gov, calling (202) 927-5331, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

Title: U.S. Tax-Exempt Organization Returns.

OMB Control Number: 1545-0047.

Type of Request: Revision of a currently approved collection.

Description: These forms, schedules, and attachments are used by tax-exempt organizations, nonexempt charitable trusts, and section 527 political organizations to provide the IRS with statutorily required information. Some members of the public rely on these forms as their primary or sole source of information about a particular organization. This information collection covers the burden associated with preparing and submitting tax-exempt organization returns and related forms, schedules, and attachments, and complying with published guidance.

Current Actions: There have been changes in regulatory guidance related to various forms approved under this approval package during the past year. There have been additions and removals of forms included in this approval package. This approval package is being submitted for renewal purposes.

Form: 990 series and all related forms, schedules, attachments and published guidance.

Affected Public: Not-for-profit institutions.

Estimated Number of Respondents: 1,729,800.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 1,729,800.

Estimated Time per Response: 43 hours, 38 minutes.

Estimated Total Annual Burden Hours: 75,470,000.

Estimated Monetized Time (\$): 4,090,800,000.

Estimated Out-of-Pocket Costs (\$): 2,063,500,000.

Estimated Total Monetized Burden (\$): 6,154,300,000.

Note: Total Monetized Burden = Monetized Time + Out-of-Pocket Costs.

Tax Compliance Burden

Tax compliance burden is defined as the time and money taxpayers spend to comply with their tax filing responsibilities. Time-related activities include recordkeeping, tax planning, gathering tax materials, learning about the law, and completing and submitting the return. Out-of-pocket costs include expenses such as purchasing tax software, paying a third-party preparer, and printing and postage. Tax compliance burden does not include a taxpayer’s tax liability, economic inefficiencies caused by sub-optimal choices related to tax deductions or credits, or psychological costs.

BURDEN ESTIMATES FOR U.S. TAX-EXEMPT ORGANIZATION RETURNS AND RELATED FORMS, SCHEDULES, ATTACHMENTS, AND PUBLISHED GUIDANCE

[Fiscal year 2026]

	Fiscal year 2025	Program change due to technical adjustment	Program change due to legislative adjustment	Program change due to agency adjustment	Fiscal year 2026
Number of Respondents	1,711,300	18,500	0	0	1,729,800
Time (Hours)	73,440,000	2,030,000	0	0	75,470,000
Monetized Time	\$3,887,000,000	\$203,800,000	\$0	\$0	\$4,090,800,000
Out-of-Pocket Costs	\$1,963,400,000	\$100,100,000	\$0	\$0	\$2,063,500,000
Total Monetized Burden *	\$5,850,400,000	\$303,900,000	\$0	\$0	\$6,154,300,000

Source: IRS:RAAS:KDA:BRDN (10-1-2025).

* Total Monetized Burden = Monetized Time + Out-of-Pocket Costs.

Note: Reported time and cost burdens are national averages and do not necessarily reflect a “typical” case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type.

Authority: 44 U.S.C. 3501 *et seq.*

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2025-22703 Filed 12-12-25; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; U.S. Trust and Estate Income Tax Returns and Related Forms, Schedules, Attachments, and Published Guidance

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice of Information Collection; request for comment.

SUMMARY: The Department of the Treasury will submit the following

information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before January 14, 2026 to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this