

§ 1.6041A-1 Returns regarding payments of remuneration for services and certain direct sales.

* * * * *

(d) * * *

(4) * * *

(ii) *Examples.* The provisions of this paragraph (d)(4) are illustrated by the following examples:

(A) *Example 1.* In 2026, service recipient A, in the course of its business, pays by credit card remuneration of \$2,500 to service provider B for services performed by B. B is one of a network of unrelated persons that has agreed to accept A's credit card as payment under an agreement that provides standards and mechanisms for settling the transactions between a merchant acquiring bank and the persons who accept the cards. Merchant acquiring bank Y is responsible for making the payment to B. Under paragraph (d)(4)(i) of this section, A is not required to file an information return under section 6041A(a) with respect to the transaction because Y, as the payment settlement entity for the payment card transaction, is required to file an information return under section 6050W.

(B) *Example 2.* In 2026, service recipient A, in the course of business, pays through a third party payment network \$2,500 to B, a repairman, through a third party payment network. B is one of a substantial number of persons who have established accounts with Y, a third party settlement organization that provides standards and mechanisms for settling the transactions and guarantees payments to those persons for goods or services purchased through the network. Y is responsible for making the payment to B. Under paragraph (d)(4)(i) of this section, A is not required to file an information return under section 6041A(a) with respect to the transaction because the transaction is a third party network transaction that is subject to reporting under section 6050W. Solely for purposes of determining whether the transaction is subject to reporting under section 6041A, the de minimis threshold for third party network transactions in § 1.6050W-1(c)(4) is disregarded.

(iii) *Applicability date.* This section applies to payments made by payment card or through a third party payment network on or after January 1, 2026.

* * * * *

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

Par. 8. The authority citation for part 31 continues to read in part as follows:

Authority: 26 U.S.C. 7805.

* * * * *

Par. 9. Section 31.3406-0 is amended by revising the entry for § 31.3406(b)(3)-1(b)(3) to read as follows:

§ 31.3406-0 Outline of the backup withholding regulations.

* * * * *

§ 31.3406(b)(3)-1 Reportable Payments of Rents, Commissions, Nonemployee Compensation, etc.

* * * * *

(b) * * *

(3) Payments exceeding threshold.

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Par. 10. Section 31.3406(b)(3)-1 is amended by:

- 1. Revising the second sentence of paragraph (a).
- 2. Revising the heading of paragraph (b)(3) and revising paragraph (b)(3)(i).
- 3. Revising paragraph (b)(3)(ii)(A).
- 4. Revising the heading and the first sentence of paragraph (b)(3)(ii)(B).

The revisions read as follows:

§ 31.3406(b)(3)-1 Reportable payments of rents, commissions, nonemployee compensation, etc.

(a) * * * See paragraph (b) of this section for an exception concerning payments aggregating less than the dollar threshold in effect for the calendar year under section 6041(a) and (h). * * *

(b) * * *

(3) *Payments exceeding threshold—(i) In general.* A payment is a reportable payment under paragraph (a) of this section only if the aggregate amount of the current payment and all previous payments to the payee during the calendar year equals or exceeds the dollar threshold in effect for the calendar year under section 6041(a) and (h). The amount subject to withholding is the entire amount of the payment that causes the total amount paid to the payee to equal or exceed the dollar threshold in effect for the calendar year under section 6041(a) and (h), plus the amount of any subsequent payments made to the payee during that calendar year. This paragraph (b)(3)(i) does not apply to gambling winnings (as provided in § 31.3406(g)-2(d)(1)).

(ii) * * *

(A) *The aggregation rule.* The aggregation rule of paragraph (b)(3)(i) of this section does not apply if the payor

was required to make an information return under section 6041 or 6041A(a) for the preceding calendar year with respect to payments to the payee, or the payor was required to withhold under section 3406 during the preceding calendar year with respect to payments to the payee that were reportable under section 6041 or 6041A(a).

(B) *Determination of whether payments exceed the dollar threshold.* In determining whether payments to a payee equal or exceed the dollar threshold in effect for the calendar year under section 6041(a) and (h) for purposes of withholding under section 3406, the payor must aggregate only payments of the same kind made to the same payee. * * *

* * * * *

Par. 11. Section 31.3406(g)-2 is amended by:

- 1. Revising the second sentence of paragraph (d)(2).
- 2. Revising paragraph (h).

The revisions read as follows:

§ 31.3406(g)-2 Exception for reportable payment for which withholding is otherwise required.

* * * * *

(d) * * *

(2) * * * A gambling winning (other than a winning from bingo, keno, or slot machines) is a reportable gambling winning only if the amount paid with respect to the wager equals or exceeds the dollar amount in effect for the calendar year under section 6041(a) and (h) and if the proceeds are at least 300 times as large as the amount wagered.

* * *

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(h) *Applicability date.* This section applies to payments of reportable gambling winnings paid with respect to a winning event that occurs on or after January 1, 2026.

Frank J. Bisignano,
Chief Executive Officer.

[FR Doc. 2026-07519 Filed 4-16-26; 8:45 am]

BILLING CODE 4831-GV-P

DEPARTMENT OF EDUCATION

34 CFR Chapter II

[ED-2026-OESE-0826]

Proposed Waiver and Extension of the Project Period With Funding—Title I, Part C Consortium Incentive Grant Program

AGENCY: Office of Elementary and Secondary Education (OESE), Department of Education.

ACTION: Proposed waiver and extension of project period with funding.

SUMMARY: The Secretary proposes to waive the requirements in the Education Department General Administrative Regulations (EDGAR) that generally prohibit project period extensions involving the obligation of additional Federal funds. The proposed waiver and extension would enable 39 projects under Assistance Listing Number (ALN) 84.144F to receive funding for up to two additional 12-month periods, not to exceed September 30, 2028.

DATES: We must receive your comments on or before May 18, 2026.

ADDRESSES: Comments must be submitted via the Federal eRulemaking Portal at www.regulations.gov. However, if you require an accommodation or cannot otherwise submit your comments via www.regulations.gov, please contact the program contact person listed under **FOR FURTHER INFORMATION CONTACT**. The Department will not accept comments submitted after the comment period. To ensure that we do not receive duplicate copies, please submit your comments only once. In addition, please include the Docket ID at the top of your comments.

Federal eRulemaking Portal: Go to www.regulations.gov to submit your comments electronically. Information on using www.regulations.gov, including instructions for accessing agency documents, submitting comments, and viewing the docket, is available on the site under “FAQ.”

Privacy Note: OESE’s policy is generally to make comments received from members of the public available for public viewing in their entirety on the Federal eRulemaking Portal at www.regulations.gov. Therefore, commenters should include in their comments only information about themselves that they wish to make publicly available.

FOR FURTHER INFORMATION CONTACT: Michael Meltzer, U.S. Department of Education, 400 Maryland Avenue SW, Washington, DC 20202–5076. Telephone: (202) 453–6068. Email: Michael.Meltzer@ed.gov.

If you are deaf, hard of hearing, or have a speech disability and wish to access telecommunications relay services, please dial 7–1–1.

SUPPLEMENTARY INFORMATION:

Invitation to Comment: We invite you to submit comments regarding this proposed waiver and extension. To ensure that your comments have maximum effect in developing the notice of final waiver and extension, we urge you to identify clearly the specific grantee or grantees (listed in the table under the *Background* section) that each comment addresses.

We invite you to assist us in complying with the specific requirements of Executive Orders 12866, 13563, and 14192 and their overall requirement of reducing regulatory burden that might result from the proposed waiver and extension. Please let us know of any further ways we could reduce potential costs or increase potential benefits while preserving the effective and efficient administration of the program.

During and after the comment period, you may inspect all public comments about this notice of proposed waiver and extension by accessing www.regulations.gov.

Assistance to Individuals With Disabilities in Reviewing the Rulemaking Record: On request, we will provide an appropriate accommodation or auxiliary aid to an individual with a disability who needs assistance to review the comments or other documents in the public rulemaking record for the proposed waiver and extension. If you want to schedule an appointment for this type of accommodation or auxiliary aid, please contact the person listed under **FOR FURTHER INFORMATION CONTACT**.

Background

Title I, Part C, authorized under sections 1301–1309 of the Elementary and Secondary Education Act of 1965 (ESEA), as amended, is a State-operated and State-administered formula grant program for the education of migratory children—*i.e.*, children of migratory agricultural workers and migratory fishers. One component of the Title I, Part C program is the Consortium Incentive Grant (CIG) program, authorized in section 1308(d) of the ESEA (20 U.S.C. 6398(d)). Through the CIG program, the Department of Education (Department) may set aside up to \$3,000,000 from the annual Title I, Part C appropriation to award grants on a competitive basis to State educational agencies (SEAs) to participate in consortia with another State or appropriate entity that will improve the delivery of services to migratory children whose education is interrupted.

The Department published a notice of final requirements for the CIG program in the **Federal Register** on March 3, 2004 (69 FR 10110) (2004 Notice), a notice of final priority on March 12, 2008 (73 FR 13217), and a notice of final requirement on December 31, 2013 (78 FR 79613), in which we increased the maximum project period for the CIG program to three years.

On February 23, 2023, the Department published in the **Federal Register** (88 FR 11422) a notice inviting applications for the CIG program. A table listing the 39 FY 2023 grantees follows. One grantee declined to participate in the CIG program immediately after receiving the FY 2023 award and one grantee declined to participate in the Title I, Part C program, including the CIG program, after receiving FY 2024 awards. These two grantees would not be eligible for an extension and are therefore not included in the table below.

FY 2023 AWARDS UNDER ALN 84.144F

PR Award No.	Grantee name
S144F230001	Kansas State Department of Education.
S144F230003	Utah State Board of Education.
S144F230004	Commonwealth of Pennsylvania Department of Education.
S144F230005	Nebraska Department of Education.
S144F230006	Colorado Board of Education.
S144F230008	Delaware Department of Education.
S144F230011	Georgia Department of Education.
S144F230012	Idaho State Board of Education.
S144F230013	Illinois State Board of Education.
S144F230014	Indiana Department of Education.
S144F230015	Iowa Department of Education.
S144F230017	Kentucky Department of Education.
S144F230018	Louisiana Department of Administration.
S144F230019	Maine Department of Education.

FY 2023 AWARDS UNDER ALN 84.144F—Continued

PR Award No.	Grantee name
S144F230021	Massachusetts Department of Elementary & Secondary Education.
S144F230022	Michigan Department of Education.
S144F230023	Minnesota Department of Education.
S144F230024	Mississippi Department of Education.
S144F230025	Missouri Department of Elementary & Secondary Education.
S144F230026	Montana Office of Public Instruction.
S144F230028	Nevada Department of Education.
S144F230030	New Jersey Department of Education.
S144F230031	State of New Mexico Public Education Department.
S144F230032	New York State Education Department.
S144F230033	North Carolina Department of Public Instruction.
S144F230034	North Dakota Department of Public Instruction.
S144F230035	Ohio Department of Education.
S144F230037	Oregon Department of Education.
S144F230041	South Carolina Department of Education.
S144F230042	South Dakota Department of Education.
S144F230044	Texas Education Agency.
S144F230046	Vermont State Agency of Education.
S144F230047	Commonwealth of Virginia State Board of Education.
S144F230048	Washington Superintendent of Public Instruction.
S144F230050	Wisconsin Department of Public Instruction.
S144F230052	Hawaii State Department of Education.
S144F230054	Alabama State Department of Education.
S144F230055	Arizona Department of Education.
S144F230056	Arkansas Department of Education.

The current project period for these grantees ends on September 30, 2026.

Waivers and Extensions

The Department proposes to extend the project period for the 39 current CIG program grantees for up to two additional 12-month periods. We are proposing to extend the project period to allow grantees' work to continue as the Department considers changes to the priorities and structure of the CIG program. Specifically, the Secretary will consider the CIG program in the context of the Administration's priorities. An extension would allow current grantees to plan for potential future changes to their Title I, Part C funding and best align their work to the Administration's priorities.

We have concluded that it would be contrary to the public interest to have a lapse in the work of current CIG program grantees while the Department considers changes to the CIG program. As such, the Secretary proposes to waive the requirement in 34 CFR 75.261(b)(2), which limits the extension of a project period if the extension involves the obligation of additional Federal funds. The waiver would allow the Department to issue continuation awards to current CIG grantees in FY 2026 and potentially, in FY 2027, at the Department's discretion and pending availability of FY 2027 funds.

Any activities carried out under these continuation awards must be consistent with, or a logical extension of, the scope, goals, and objectives of the

grantee's application as approved in the FY 2023 competition. The requirements for continuation awards are set forth in 34 CFR 75.253 and the 2004 Notice. Specifically, in making a continuation award, the Secretary considers, among other things: whether a grantee has made substantial progress in achieving the goals and objectives of the project; whether the grantee has expended funds in a manner that is consistent with its Title I Part C program; whether the grantee has made substantial progress in achieving the performance targets in the grantee's approved application; or whether the continuation of the project is in the best interest of the Federal Government.

In making a continuation award, the Secretary also considers whether the grantee is operating in compliance with the assurances in its approved application, including those applicable to Federal civil rights laws that prohibit discrimination in programs or activities receiving Federal financial assistance from the Department (34 CFR 100.4, 104.5, 106.4, 108.8, and 110.23).

Intergovernmental Review

This program is subject to Executive Order 12372 and the regulations in 34 CFR part 79. One of the objectives of the Executive Order is to foster an intergovernmental partnership and a strengthened federalism. The Executive Order relies on processes developed by State and local governments for coordination and review of proposed Federal financial assistance.

This document provides early notification of our specific plans and actions for this program.

Regulatory Flexibility Act Certification

The Secretary certifies that this proposed waiver and extension of the project period would not have a significant economic impact on a substantial number of small entities.

The entities that would be affected by this proposed waiver and extension are:

- (a) The FY 2023 SEA grantees currently receiving Federal funds; and
- (b) SEAs that otherwise would have been eligible to apply for an award in FY 2026 under the CIG program if the Department had held that competition.

The Secretary certifies that the proposed waiver and extension would not have a significant economic impact on these entities because the extension of an existing project period imposes minimal compliance costs, and the activities required to support the additional year(s) of funding would not impose additional regulatory burdens or require unnecessary Federal supervision.

Paperwork Reduction Act of 1995

This notice of proposed waiver and extension of the project period does not contain any information collection requirements.

Accessible Format: On request to the program contact person listed under **FOR FURTHER INFORMATION CONTACT**, individuals with disabilities can obtain this document in an accessible format.

The Department will provide the requestor with an accessible format that may include Rich Text Format (RTF) or text format (txt), a thumb drive, an MP3 file, braille, large print, audiotape, or compact disc, or other accessible format.

Electronic Access to This Document: The official version of this document is the document published in the **Federal Register**. You may access the official edition of the **Federal Register** and the Code of Federal Regulations via the Federal Digital System at: www.govinfo.gov. You may also access documents of the Department published in the **Federal Register** by using the article search feature at: www.federalregister.gov.

Kirsten Baesler,

Assistant Secretary, Office of Elementary and Secondary Education.

[FR Doc. 2026-07504 Filed 4-16-26; 8:45 am]

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DEPARTMENT OF THE INTERIOR

Fish and Wildlife Service

50 CFR Part 17

[Docket No. FWS-HQ-ES-2026-0397; FXES1111090FEDR-267-FF09E21000]

RIN 1018-B166

Endangered and Threatened Wildlife and Plants; Endangered Species Status for Jamaican Kite Swallowtail

AGENCY: Fish and Wildlife Service, Interior.

ACTION: Proposed rule.

SUMMARY: We, the U.S. Fish and Wildlife Service (Service), propose to list the Jamaican kite swallowtail (*Eurytides marcellinus*), a butterfly species from Jamaica, as an endangered species under the Endangered Species Act of 1973, as amended (Act). After a review of the best scientific and commercial data available, we find that listing the species is warranted. If we finalize this rule as proposed, it would add this species to the List of Endangered and Threatened Wildlife and extend the Act's protections to the species.

DATES: We will accept comments received or postmarked on or before June 16, 2026. Comments submitted electronically using the Federal eRulemaking Portal (see **ADDRESSES**, below) must be received by 11:59 p.m. eastern time on the closing date. We must receive requests for a public hearing, in writing, by June 1, 2026 either at <http://www.regulations.gov> at

FWS-HQ-ES-2026-0397, which is the docket number for this rulemaking, or at the address shown in **FOR FURTHER INFORMATION CONTACT**.

ADDRESSES: *Comment submission:* All submissions must include the docket number (FWS-HQ-ES-2026-0397) for this document. You must submit comments using one of the following methods:

(1) *Electronically:* Go to the Federal eRulemaking Portal: <https://www.regulations.gov>. In the Search box, enter FWS-HQ-ES-2026-0397, which is the docket number for this rulemaking. Then, click on the Search button. On the resulting page, in the panel on the left side of the screen, under the Document Type heading, check the Proposed Rule box to locate this document. You may submit a comment by clicking on "Comment."

(2) *By hard copy:* Submit by U.S. mail to: Public Comments Processing, Attn: FWS-HQ-ES-2026-0397, U.S. Fish and Wildlife Service, MS: PRB/3W, 5275 Leesburg Pike, Falls Church, VA 22041-3803.

Comments submitted through any method not authorized in this document, or sent to an address not listed here, will not be considered. We will not accept comments via email, fax, or hand delivery. We are not required to consider comments that are submitted after the comment period ends or that are submitted via a method outside of these instructions. Comments containing profanity, vulgarity, threats, or other inappropriate content will not be considered.

We will post all comments at <https://www.regulations.gov>. You may request that we withhold personal identifying information from public review; however, we cannot guarantee that we will be able to do so (see Information Requested, below, for more information).

Availability of supporting materials: Supporting materials, such as the species status assessment report, are available at <https://www.regulations.gov> under Docket No. FWS-HQ-ES-2026-0397.

FOR FURTHER INFORMATION CONTACT: Rachel London, Manager, Branch of Delisting and Foreign Species, Ecological Services Program, U.S. Fish and Wildlife Service; 703-358-2171; rachel_london@fws.gov. Individuals in the United States who are deaf, deafblind, hard of hearing, or have a speech disability may dial 711 (TTY, TDD, or TeleBraille) to access telecommunications relay services. Individuals outside the United States should use the relay services offered

within their country to make international calls to the point-of-contact in the United States. Please see Docket No. FWS-HQ-ES-2026-0397 on <https://www.regulations.gov> for a document that summarizes this proposed rule.

SUPPLEMENTARY INFORMATION:

Information Requested

We intend that any final action resulting from this proposed rule will be based on the best scientific and commercial data available and be as accurate and as effective as possible. Therefore, we request comments or information from other governmental agencies (including foreign governments within the range of the species), Native American Tribes, the scientific community, industry, or any other interested parties concerning this proposed rule. We particularly seek comments concerning:

(1) The species' biology, range, and population trends, including:

(a) Biological or ecological requirements of the species, including habitat requirements for feeding, breeding, and sheltering;

(b) Genetics and taxonomy;

(c) Historical and current range, including distribution patterns and the locations of any additional populations of this species;

(d) Historical and current population levels, and current and projected trends; and

(e) Past and ongoing conservation measures for the species, its habitat, or both.

(2) Threats and conservation actions affecting the species, including:

(a) Factors that may be affecting the continued existence of the species, which may include habitat destruction, modification, or curtailment, overutilization, disease, predation, the inadequacy of existing regulatory mechanisms, or other natural or manmade factors;

(b) Biological, commercial trade, or other relevant data concerning any threats (or lack thereof) to this species; and

(c) Existing regulations or conservation actions that may be addressing threats to this species.

(3) Additional information concerning the historical and current status of this species.

(4) If we conclude the species is threatened instead of endangered, information to assist us with applying or issuing protective regulations under section 4(d) of the Act (a "4(d) rule") that would be necessary and advisable to provide for the conservation of the species. In particular, we seek