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DEPARTMENT OF TRANSPORTATION

Great Lakes St. Lawrence Seaway Development Corporation

Notice of Adoption of Tennessee Valley Authority Categorical Exclusion Under the National Environmental Policy Act

AGENCY: Great Lakes St. Lawrence Seaway Development Corporation, DOT.

ACTION: Notice of Adoption of Categorical Exclusion.

SUMMARY: The Great Lakes St. Lawrence Seaway Development Corporation (GLS) is adopting the Tennessee Valley Authority's (TVA's) siting, construction, and use of buildings and associated infrastructure Categorical Exclusion (CE) under the National Environmental Policy Act to use in GLS construction projects. This notice identifies TVA's categorical exclusions, describes the categories of proposed actions for which GLS intends to use TVA's CE, the consultation between the agencies, and announces GLS has adopted them for the agency's use pursuant to Section 109 of the National Environmental Policy Act.

DATES: This action is effective upon publication.

FOR FURTHER INFORMATION CONTACT: Donna O'Berry, Chief Counsel, Great Lakes St. Lawrence Seaway Development Corporation, 1200 New Jersey Ave. SE, Washington, DC 20590; (202) 366–6136; *donna.o'berry@dot.gov.*

SUPPLEMENTARY INFORMATION:

I. Background

National Environmental Policy Act and Categorical Exclusions

The National Environmental Policy Act (NEPA), as amended at, *42 U.S.C. 4321–4347,* requires all Federal agencies to assess the environmental impact of their actions. Congress enacted NEPA in order to encourage productive and enjoyable harmony between humans and the environment, recognizing the profound impact of human activity and the critical importance of restoring and maintaining environmental quality to the overall welfare of humankind. *42 U.S.C. 4321, 4331.* NEPA's twin aims are to ensure agencies consider the environmental effects of their proposed actions in their decision-making processes and inform and involve the public in that process. *42 U.S.C. 4331.*

To comply with NEPA, agencies determine the appropriate level of review—an environmental impact statement (EIS), environmental assessment (EA), or categorical exclusion (CE). A Federal agency can establish CEs—categories of actions that the agency has determined normally do not significantly affect the quality of the human environment—in their agency NEPA procedures. 42 U.S.C. 4336(e)(1). If an agency determines that a CE covers a proposed action, it then evaluates the proposed action for extraordinary circumstances in which a normally excluded action may have a significant effect. If no extraordinary circumstances are present or if further analysis determines that the extraordinary circumstances do not involve the potential for significant environmental impacts, the agency may apply the CE to the proposed action without preparing an EA or EIS. 42 U.S.C. 4336(a)(2).

Section 109 of NEPA, enacted as part of the Fiscal Responsibility Act of 2023,[1] allows a Federal agency to "adopt a categorical exclusion listed in another agency's NEPA procedures for a category of proposed agency actions for which the categorical exclusion was established." 42 U.S.C. 4336(c). To adopt another agency's CEs under section 109, the adopting agency must: (1) identify the CE listed in another agency's ("establishing agency") NEPA procedures that cover its category of proposed actions or related actions; (2) consult with the establishing agency to ensure that the proposed adoption of the CE to a category of actions is appropriate; (3) identify to the public the CE that the agency plans to use for its proposed actions; and (4) document adoption of the CE. *Id.*

This notice documents GLS's adoption of TVA CE for siting, construction, and use of buildings and associated infrastructure under section 109 of NEPA for use by GLS in construction projects and activities.

II. Identification of the Categorical Exclusion

TVA is a federal agency that owns, operates, and maintains generating and transmission facilities to serve customers throughout the Tennessee Valley. GLS has identified TVA CE 38 to be adopted for use by GLS. CE 38 is codified in the NEPA procedures of the TVA at 18 CFR part 1318, subpart C, Appendix A. CE 38 is related to new buildings. It covers:

38. Siting, construction, and use of buildings and associated infrastructure (*e.g.,* utility lines serving the building), physically disturbing generally no more than 10 acres of land not previously disturbed by human activity or 25 acres of land so disturbed.

[1] Fiscal Responsibility Act of 2023, Public Law 118–5, 137 Stat. 10 (June 3, 2023).

The CE was designed to address activities for siting, construction, and operation of buildings, structures (including, but not limited to, trailers and modular buildings) and associated infrastructure such as utility connections, access roads, and parking areas on no more than 10 acres at an undisturbed site and no more than 25 acres at a previously disturbed site. TVA noted that they had hundreds of individual construction and siting of buildings, structures, trailers, and modular buildings. One project involved a facility including a one-story building with office space, storage and shop areas, a covered vehicle shed, and a large, paved parking and material storage area—Huntsville, Alabama Customer Service Center EA and FONSI. While the categorical exclusion package contained several other projects, the Huntsville project is the closest to the types of buildings and infrastructure that would be needed by GLS.

Proposed DOT Category of Actions

GLS intends to apply this CE to siting and construction products, building operations, and associated infrastructure use undertaken directly by GLS and in a manner consistent with TVA's application. However, use of TVA CE 38 by GLS would not be limited to actions like this example and could be used in other circumstances for which use is appropriate.

III. Consideration of Extraordinary Circumstances

TVA applies a categorical exclusion checklist for their CEs. The CE checklist looks at Project Characteristics, Natural and Cultural Features Affected, Potential Pollutant Generation, Social and Economic Effects, and other Environmental Compliance and Reporting Issues. GLS has reviewed the CE checklist that TVA uses and has determined that the extraordinary circumstances contained in DOT Order 5610.1 are similar in nature to those that TVA reviewed. Because DOT will also have to apply Section 4(f) review, GLS has determined to apply the list of extraordinary circumstances in the DOT Order so that a Section 4(f) evaluation will be considered in addition to the other extraordinary circumstances that TVA applies. GLS has also evaluated the proposed actions in accordance with Section 106 of the National Historic Preservation Act (54 U.S.C. 306108) and the Coastal Zone Management Act of 1972 (16 U.S.C. 1451 *et seq.*)

IV. Consultation With TVA and Determination of Appropriateness

GLS and TVA consulted on the appropriateness of GLS's adoption of the CE from June 2026 through early July 2026. GLS's and TVA's consultation included a review of TVA's experience developing and applying the CE, as well as the types of actions for which GLS plans to utilize the CE. The consultation concluded that GLS's actions are similar to the type of TVA projects that are covered under TVA's CE; therefore, the impacts of GLS projects will be similar to the impacts of TVA projects that have been shown to not be significant absent the existence of extraordinary circumstances. Based on this, GLS is adopting the CE from TVA to apply to future GLS activities. Additional documentation of TVA's and GLS's consultation is available upon request.

V. Notice to the Public and Documentation of Adoption

This notice identifies to the public and documents adoption by GLS of TVA's CE for siting, construction, and use of buildings and associated infrastructure in accordance with 42 U.S.C. 4336c(4). The notice identifies the types of actions to which GLS will apply the CE, as well as the considerations that GLS will use in determining whether an action is within the scope of the CE.

James McCoshen,

Administrator.

[FR Doc. 2026–15649 Filed 7–31–26; 8:45 am]

BILLING CODE 4910–61–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Export Exemption Certificate

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of information collection; request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the information collection request outlined in this notice.

DATES: Written comments should be received on or before October 2, 2026 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.* Include ''OMB Control No. 1545–0685'' in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Kerry Dennis, (202) 317–5751.

SUPPLEMENTARY INFORMATION: The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. 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, and viewable on relevant websites. For this reason, please do not include in your comments information of a confidential nature, such as sensitive personal information. 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.

Title: Export Exemption Certificate.

OMB Control Number: 1545–0685.

Form Number: 1363.

Abstract: Internal Revenue Code section 4272(b)(2) exempts exported property from the excise tax on transportation of property. Treasury Regulation § 49.4271–1(d)(2) authorizes the filing of Form 1363 by the shipper to request tax exemption for a shipment or a series of shipments. The information on the form is used by the IRS to verify shipments of property made tax-free.

Current Actions: There is no change to the previously approved information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Responses: 100,000.

Estimated Time per Response: 4 hours, 15 minutes.

Estimated Total Annual Burden Hours: 425,000 hours.

Dated: July 30, 2026.

Kerry Dennis,

Tax Analyst.

[FR Doc. 2026–15641 Filed 7–31–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on U.S. Tax-Exempt Organization Returns and Related Forms.

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of Information Collection; request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the information collection request outlined in this notice.

DATES: Written comments should be received on or before October 2, 2026 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.* Include ''OMB Control No. 1545–0047'' in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: View the latest drafts of the tax forms related to the information collection listed in this notice at *https://www.irs.gov/draft-tax-forms.* Requests for additional information or copies of this collection should be directed to Marcus McCrary, (470) 769–2001.

SUPPLEMENTARY INFORMATION: The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. 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