

in statistical reporting numbers 8413.91.9039, 8413.91.9046, 8413.91.9059 or 8413.91.9099 effective July 1, 2026" after "January 1, 2020."

2. Effective with respect to goods entered for consumption, or withdrawn from the warehouse for consumption, on or after 12:01 a.m. eastern standard time on July 1, 2026, note 20(vvv)(i)(5) to subchapter III of chapter 99 of the HTSUS is modified by inserting "through June 30, 2026; described in statistical reporting numbers 8413.91.9039, 8413.91.9046, 8413.91.9059 or 8413.91.9099 effective July 1, 2026" after "January 1, 2020."

3. Effective with respect to goods entered for consumption, or withdrawn from the warehouse for consumption, on or after 12:01 a.m. eastern standard time on July 1, 2026, note 20(vvv)(i)(6) to subchapter III of chapter 99 of the HTSUS is modified by inserting "through June 30, 2026; described in statistical reporting numbers 8413.91.9039, 8413.91.9046, 8413.91.9059 or 8413.91.9099 effective July 1, 2026" after "January 1, 2020."

4. Effective with respect to goods entered for consumption, or withdrawn from the warehouse for consumption, on or after 12:01 a.m. eastern standard time on July 1, 2026, note 20(vvv)(iv)(4) to subchapter III of chapter 99 of the HTSUS is modified by inserting "prior to July 1, 2026; described in statistical reporting numbers 3926.90.9915 or 3926.90.9920 effective July 1, 2026" after "3926.90.9910".

Jennifer Thornton

General Counsel, Office of the United States Trade Representative.

[FR Doc. 2026-17925 Filed 9-1-26; 8:45 am]

BILLING CODE 3390-F4-P

DEPARTMENT OF TRANSPORTATION

Federal Highway Administration

Notice of Final Federal Agency Actions on Proposed Transportation Project in Massachusetts

AGENCY: Federal Highway Administration (FHWA), DOT.

ACTION: Notice of limitation on claims for judicial review of Actions by FHWA.

SUMMARY: This notice announces action taken by FHWA that are final. The actions relate to the proposed Cape Cod Bridges Project which includes replacement of the Sagamore Bridge carrying U.S. Route 6 and replacement of the Bourne Bridge carrying State Route 28 as it travels across the Cape Cod Canal and their respective approaches in the town of Bourne in Barnstable County Massachusetts. Those actions grant licenses, permits, and approvals for the project.

DATES: By this notice, FHWA is advising the public of final agency actions subject to 23 U.S.C. 139(l)(1). A claim

seeking judicial review of the Federal agency actions on the highway project will be barred unless the claim is filed on or before February 1, 2027. If the Federal law that authorizes judicial review of a claim provides a time period of less than 150 days for filing such claim, then that shorter time period still applies.

FOR FURTHER INFORMATION CONTACT: For FHWA: Joi B. Singh, Division Administrator, Federal Highway Administration, MA Division, 220 Binney Street, 9th Floor, Cambridge, MA 02142; Telephone (617) 494-3657; Joi.Singh@dot.gov. The Massachusetts Division Office's normal business hours are 8:00 a.m.-4:30 p.m. (Eastern Standard Time). For the Massachusetts Department of Transportation: Luisa Paiewonsky, Executive Director, Megaprojects Delivery Office, Massachusetts Department of Transportation (MassDOT), 10 Park Plaza, Room 7450, Boston, MA 02116; Telephone (781) 816-3994; luisa.paiewonsky@dot.state.ma.us.

SUPPLEMENTARY INFORMATION: Notice is hereby given that FHWA has taken final agency action subject to 23 U.S.C. 139(l)(1) by issuing approval for the following highway project in the State of Massachusetts: Cape Cod Bridges Program (Program), Bourne MA, Project Number FHWA-MA-EIS-25-01-D. FHWA's final action includes issuance of a combined Final Environmental Impact Statement (FEIS) and Record of Decision (ROD) approving the Selected Alternative, Replacement of the Highway Bridges Built to Modern Design Standards. The purpose of the Proposed Program is to improve cross-canals mobility and accessibility between Cape Cod and mainland Massachusetts for all road users and to address the increasing maintenance needs and functional obsolescence of the aging Sagamore and Bourne Bridges. The bridges are also known as the Cape Cod Canal highway bridges, which the United States owns and USACE operates and maintains as part of the Cape Cod Canal Federal Navigation Project.

Program needs include addressing the deteriorating structural condition and escalating maintenance demands of the Sagamore and Bourne Bridges; addressing the substandard design elements of the Sagamore and Bourne Bridges, the immediate mainline approaches, and their adjacent interchanges and intersections; improving vehicular operations; and improving accommodations for pedestrians and bicyclists.

The actions by FHWA, and the laws under which such actions were taken, are described in the combined Final Environmental Impact Statement (FEIS) and Record of Decision (ROD) for the Project, signed June 26, 2026, and in other documents in the project records. The FEIS, ROD, and other documents in the FHWA administrative record files are available by contacting FHWA or MassDOT at the addresses provided above. The FEIS and ROD can also be viewed and downloaded from the Program website at: <https://www.mass.gov/lists/final-environmental-impact-statement-and-record-of-decision-for-replacing-the-cape-cod-bridges>.

This notice applies to FHWA agency decisions as of the issuance date of this notice and all laws under which such actions were taken, including but not limited to:

1. *General:* National Environmental Policy Act (NEPA) (42 U.S.C. 4321 *et seq.*); Federal-Aid Highway Act (23 U.S.C. 109, 128, and 139).

2. *Air:* Clean Air Act (42 U.S.C. 7401-7671(q)).

3. *Noise:* Federal-Aid Highway Act of 1970, Public Law 91-605 (84 Stat. 1713); (23 U.S.C. 109(h) and (i)).

4. *Land:* Section 4(f) Requirements (49 U.S.C. 303; 23 U.S.C. 138).

5. *Wildlife:* Endangered Species Act (16 U.S.C. 1531-1544 and 1536); Marine Mammal Protection Act, (16 U.S.C. 1361-1423h); Fish and Wildlife Coordination Act (16 U.S.C. 661-667(d)); Migratory Bird Treaty Act (16 U.S.C. 703-712); Bald and Golden Eagle Protection Act (16 U.S.C. 668-668c); Magnuson-Stevens Fishery Conservation and Management Act of 1976, as amended (16 U.S.C. 1801 *et seq.*), with Essential Fish Habitat requirements (16 U.S.C. 1855(b)(2)).

6. *Historic and Cultural Resources:* Section 106 of the National Historic Preservation Act of 1966, as amended (54 U.S.C. 306108).

7. *Social and Economic:* Farmland Protection Policy Act (7 U.S.C. 4201-4209); Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (42 U.S.C. 4601 *et seq.*).

8. *Wetlands and Water Resources:* Clean Water Act (Section 404, Section 401, Section 319) (33 U.S.C. 1251-1387); Safe Drinking Water Act (SDWA) (42 U.S.C. 300(f)-300(j)-26); Coastal Zone Management Act (16 U.S.C. 1452).

9. *Hazardous Materials:* Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA), as amended by the Superfund Amendments and Reauthorization Act of 1986 (SARA) (42 U.S.C. 9601 *et seq.*); Resource Conservation and Recovery Act (RCRA) (42 U.S.C. 6901-6992(k)).

10. The analysis pertaining to any applicable Executive Order considered during the environmental review process to the extent such analysis may be challenged in court. Such Executive Orders include, E.O. 11988, Floodplain Management; E.O. 11990,

Protection of Wetlands; E.O. 11593, Protection and Enhancement of the Cultural Environment; E.O. 13007, Indian Sacred Sites; E.O. 13287, Preserve America; E.O. 13175, Consultation and Coordination with Indian Tribal Governments; E.O. 13112, Invasive Species.

(Catalog of Federal Domestic Assistance Program Number 20.205, Highway Planning and Construction. The regulations implementing Executive Order 12372 regarding intergovernmental consultation on Federal programs and activities apply to this program.)

Authority: 23 U.S.C. 139(l)(1).

Patrick A. Bauer,

Acting Division Administrator, Massachusetts Division, Federal Highway Administration.

[FR Doc. 2026-17969 Filed 9-1-26; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection

Activities: Comment Request on Comment Request Relating to Penalty on Income Tax Return Preparers Who Understate Taxpayer's Liability on a Federal Income Tax Return or Claim for Refund

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 November 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. 1545-1231" in the subject line of the message.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, 202-317-6009.

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 its 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 be 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: Penalty on Income Tax Return Preparers Who Understate Taxpayer's Liability on a Federal Income Tax Return or Claim for Refund.

OMB Control Number: 1545-1231.

Regulation Project Number: TD 9436.

Abstract: These regulations set forth rules under sections 6060, 6107, and 6694 of the Internal Revenue Code regarding information is necessary to make the record of the name, taxpayer identification number, and principal place of work of each tax return preparer, make each return or claim for refund prepared available for inspection by the Commissioner of Internal Revenue, and to document that the tax return preparer advised the taxpayer of the penalty standards applicable to the taxpayer in order for the tax return preparer to avoid penalties under section 6694.

Current Actions: There are no changes to burden.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, and individuals or households.

Estimated Number of Respondents: 127,800,734.

Estimated Time per Response: 5 minutes.

Estimated Total Annual Burden Hours: 10,224,059 hours.

Dated: August 31, 2026.

LaNita Van Dyke,

Tax Analyst.

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