an SMS cannot participate in the SMSVP.

Aviation organizations requesting entry into the SMSVP must develop an SMS that meets the requirements of 14 CFR part 5. After an aviation organization voluntarily implements its SMS, it will request entry into the SMSVP and submit a declaration of compliance to the responsible Flight Standards office. A declaration of compliance is a legal document submitted to the FAA declaring that the aviation organization has voluntarily developed and implemented an SMS that meets 14 CFR part 5 requirements.

Respondents: As of December 2025, there are 159 participants in the Safety Management System Voluntary Program.

Estimated Average Burden per Response

The proposed FAA information collections will require 795 annual responses from 159 voluntary program participants. The burden hours were calculated by using the total hours required by the voluntary program participants to respond to the information collection over the three-year period. The annual burden hours were determined by dividing the three-year total, equaling 11,258 hours.

Labor Costs

Other than the average hours burden to comply with the information collection activities, the SMSVP respondents will have no additional capital, start-up, or maintenance cost associated with this collection of information.

Web-Based Application Tool

The FAA and Universal Technical Resources Services (UTRS) entered into a public-private partnership to offer the Web-Based Application Tool (WBAT) to aviation organizations for SMS development and related services. WBAT is one of several companies and services that can be used to develop an SMS. WBAT offers three categories of service: WBAT, Fuzion Safety, and Fuzion Safety Services.

The cost burden of implementing an SMS in the SMSVP depends on the organization's operating certificate, number of aircraft, and number of aviation related employees. The FAA estimates only minor costs for entities that have already voluntarily implemented an SMS. For aviation organizations initially developing an SMS, the FAA estimates a cost range from $6,052 to $10,912.

Issued in Washington, DC.

Hugh J. Thomas,

Deputy Executive Director, Flight Standards Service.

[FR Doc. 2026–18143 Filed 9–3–26; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Federal Highway Administration

[Docket No. FHWA–2026–0091]

Agency Information Collection Activities: Request for Comments for a New Information Collection

AGENCY: Federal Highway Administration (FHWA), DOT.

ACTION: Notice and request for comments.

SUMMARY: The FHWA has forwarded the information collection request described in this notice to the Office of Management and Budget (OMB) to approve a new information collection. We are required to publish this notice in the **Federal Register** by the Paperwork Reduction Act of 1995.

DATES: Please submit comments by October 5, 2026.

ADDRESSES: You may submit comments identified by DOT Docket ID Number 0091 by any of the following methods:

Website: For access to the docket to read background documents or comments received go to the Federal eRulemaking Portal: Go to *http://www.regulations.gov.*

Follow the online instructions for submitting comments.

Fax: 1–202–493–2251.

Mail: Docket Management Facility, U.S. Department of Transportation, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue SE, Washington, DC 20590–0001.

Hand Delivery or Courier: U.S. Department of Transportation, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue SE, Washington, DC 20590, between 9 a.m. and 5 p.m. ET, Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: Melissa Maiefski, *melissa.maiefski@dot.gov,* (402) 326–7960, Office of Competitive Grants and Workforce Programs, Department of Transportation, 1200 New Jersey Avenue SE, Washington, DC 20590. Office hours are from 7 a.m. to 4 p.m., Monday through Friday, except Federal holidays.

SUPPLEMENTARY INFORMATION: We published a **Federal Register** Notice with a 60-day public comment period on this information collection on January 16, 2026, at [91 FR 2268]. No comments were received.

Title: Accelerated Implementation and Deployment of Advanced Digital Construction Management Systems, also known as Advanced Digital Construction Management Systems (ADCMS).

Background: The Federal Highway Administration (FHWA) administers the Advanced Digital Construction Management Systems (ADCMS) program. It was established by Congress in Section 5513 of the Infrastructure Investment and Jobs Act (IIJA) and is codified in Federal statute at 23 U.S.C. 503(c)(5).

The purpose of the ADCMS program is to promote, implement, deploy, demonstrate, showcase, support, and document the application of advanced digital construction management systems and practices. The program's goals include maximizing interoperability with other systems, boosting productivity, managing complexity, reducing project delays and cost overruns, and enhancing worker safety and environmental benefits through more efficient projects.

The program provides competitive grants to eligible entities, including State Departments of Transportation, applying alone or in partnership with Local Agencies, Tribes or Private Industry. The FHWA announced the availability of up to $34 million for fiscal year 2026 grants to support these workforce and technology development efforts.

Respondents: The NOFO announcing up to $34 million of Fiscal Year (FY) 2026, funding for ADCMS competitive grants will be available for local and State transportation agencies, which may partner with institutions of higher education and businesses on *grants.gov.* FHWA is expecting roughly 35 applicants to apply for ADCMS grant funding.

Frequency: NOFOs and grant solicitations may be published annually by FHWA but are subject to the availability of funds in appropriations or, any legislation signed into law authorizing funds.

Estimated Average Burden per Response: 132 hours per respondent per applicant.

Estimated Total Annual Burden Hours: It is expected that the respondents will complete approximately 35 applications for the program, for an estimated total of *4,620* annual burden hours.

Public Comments Invited: You are asked to comment on any aspect of this information collection, including: (1)

Whether the proposed collection is necessary for the FHWA's performance; (2) the accuracy of the estimated burdens; (3) ways for the FHWA to enhance the quality, usefulness, and clarity of the collected information; and (4) ways that the burden could be minimized, including the use of electronic technology, without reducing the quality of the collected information. The agency will summarize and/or include your comments in the request for OMB's clearance of this information collection.

Authority: The Paperwork Reduction Act of 1995; 44 U.S.C. chapter 35, as amended; and 49 CFR 1.48.

Issued on: September 2, 2026.

Jazmyne Lewis,

Information Collection Officer.

[FR Doc. 2026–18155 Filed 9–3–26; 8:45 am]

BILLING CODE 4910–22–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Publication of Inflation Adjustment Factor and Applicable Amounts for Clean Electricity Production Credit for Calendar Year 2026

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of publication.

SUMMARY: The 2026 inflation adjustment factor and applicable amounts are used in calculating the amount of the clean electricity production credit allowable under section 45Y (section 45Y credit) of the Internal Revenue Code (Code), which are required by law to be published in the **Federal Register**.

FOR FURTHER INFORMATION CONTACT: Kevin I. Babitz, CC:ECE:2, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224, (202) 317–6853 (not a toll-free number).

SUPPLEMENTARY INFORMATION: This notice sets forth the 2026 inflation adjustment factor and applicable amounts used to determine the amount of the section 45Y credit that apply to calendar year 2026 sales, consumption, or storage of electricity produced in the United States or a possession thereof at a qualified facility. The contents of this notice will be republished in the Internal Revenue Bulletin (see 26 CFR 601.601(d)(2)).

Inflation Adjustment Factor: The inflation adjustment factor for calendar year 2025 for purposes of the section 45Y credit is 2.0570.

Section 45Y Credit: Section 45Y was added to the Code by section 13701(a) of Public Law 117–169, 136 Stat. 1818, 1982 (August 16, 2022), commonly known as the Inflation Reduction Act of 2022, to provide an income tax credit for producing electricity at a qualified facility.

Section 45Y(a)(1) provides that, for purposes of section 38 of the Code, the section 45Y credit for any taxable year is an amount equal to the product of (1) the kilowatt hours of electricity produced by the taxpayer during such taxable year at a qualified facility (described in section 45Y(b)), and either (i) sold by the taxpayer to an unrelated person during the taxable year, or (ii) in the case of a qualified facility which is equipped with a metering device which is owned and operated by an unrelated person, sold, consumed, or stored by the taxpayer during the taxable year, multiplied by (2) the applicable amount with respect to such qualified facility.

For purposes of the applicable amount used in calculating the section 45Y credit, section 45Y(a)(2) provides a base amount and a higher alternative amount. Section 45Y(a)(2)(A) provides that, subject to section 45Y(g)(7) (providing an increase in credit for qualified facilities located in an energy community), the applicable amount will be the base amount of 0.3 cents in the case of a qualified facility that does not satisfy the requirements for the alternative amount. Section 45Y(a)(2)(B) provides that, subject to section 45Y(g)(7), the applicable amount will be the alternative amount of 1.5 cents in the case of any qualified facility (1) with a maximum net output of less than 1 megawatt (as measured in alternating current), (2) the construction of which begins prior to the date that is 60 days after the Secretary of the Treasury or the Secretary's delegate (Secretary) publishes guidance on the requirements of section 45Y(g)(9) (wage requirements) and section 45Y(g)(10) (apprenticeship requirements),[1] or (3) that satisfies section 45Y(g)(9) and, with respect to the construction of such facility, satisfies section 45Y(g)(10).

Section 45Y(c)(1) provides for an inflation adjustment for both the base and alternative amounts. Section 45Y(c)(1) provides that, in the case of a calendar year beginning after 2024, the 0.3 cent amount in section 45Y(a)(2)(A) and the 1.5 cent amount in section 45Y(a)(2)(B) will each be adjusted by multiplying such amount by the inflation adjustment factor for the calendar year in which the sale, consumption, or storage of the electricity occurs. If the 0.3 cent amount as adjusted for inflation is not a multiple of 0.05 cent, such amount is rounded to the nearest multiple of 0.05 cent. If the 1.5 cent amount as adjusted for inflation is not a multiple of 0.1 cent, such amount is rounded to the nearest multiple of 0.1 cent.

Section 45Y(c)(2) requires the Secretary to determine and publish in the **Federal Register** each calendar year the inflation adjustment factor for such calendar year.

Section 45Y(c)(3) defines the term *inflation adjustment factor* as, with respect to a calendar year, a fraction, the numerator of which is the GDP implicit price deflator for the preceding calendar year and the denominator of which is the GDP implicit price deflator for the calendar year 1992. The term *GDP implicit price deflator* means the most recent revision of the implicit price deflator for the gross domestic product as computed and published by the Department of Commerce before March 15 of the calendar year.

Inflation Adjustment Factor for Calendar Year 2026: For purposes of section 45Y(c)(1), for sales, consumption, or storage of electricity occurring in calendar year 2026, the inflation adjustment factor is a fraction, the numerator of which is the GDP implicit price deflator for 2025 (128.986) and the denominator of which is the GDP implicit price deflator for 1992 (62.707), which yields an inflation adjustment factor of 2.0570. Accordingly, the inflation adjustment factor for calendar year 2026 for purposes of the section 45Y credit is 2.0570.

Applicable Amounts for Calendar Year 2026: Under the calculation required by section 45Y(c)(1), for sales, consumption, or storage of electricity occurring in calendar year 2026, the applicable amount provided in section 45Y(a)(2)(A) is 0.6 cents (or $0.006). For sales, consumption, or storage of electricity occurring in calendar year 2026, the applicable amount provided in section 45Y(a)(2)(B) is 3.1 cents (or $0.031).

(Authority: Section 45Y(c)(2) of the Internal Revenue Code (26 U.S.C. 45Y(c)(2)).)

Christopher T. Kelley,

Special Counsel, (Energy, Credits, and Excise Tax).

[FR Doc. 2026–18105 Filed 9–3–26; 8:45 am]

BILLING CODE 4831–GV–P

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[1] To meet this requirement, the construction of the qualified facility must begin prior to January 29, 2023. On November 30, 2022, the Department of the Treasury and the IRS published Notice 2022–61 in the **Federal Register** (87 FR 73580, *corrected in* 87 FR 75141 (Dec. 7, 2022)), providing initial guidance with respect to the prevailing wage and apprenticeship requirements and starting the 60-day period described in section 45Y(a)(2)(B).