

IV. Conclusion

FAA reviewed all comments received on the **Federal Register** Notices seeking public comments on the proposed permanent closure and release of land covenant at 8A4; correspondence from the State of Indiana; and all documentation provided by the Authority. After review of this information and for the reasons described above, FAA has determined the AIP obligations at the Indianapolis Downtown Heliport will not be released and directs the Authority to make the Heliport available for public use. FAA relies on new information received from commenters and notes that its own recent policy directives change its analysis regarding closure and release. FAA withdraws the Notice of Permanent Closure; Indianapolis Downtown Heliport, Indianapolis, Indiana, 90 FR 51067 (November 14, 2025), and rescinds the November 25, 2024, Letter of Intent sent to IAA.

Christopher S. Kelly,

Associate Administrator for Airports.

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DEPARTMENT OF TRANSPORTATION

Federal Highway Administration

Notice of Final Federal Agency Actions on Proposed Highway: Topsham, Maine

AGENCY: Federal Highway Administration (FHWA), Department of Transportation (DOT).

ACTION: Notice of limitation on claims for judicial review.

SUMMARY: The FHWA, on behalf of Maine Department of Transportation (MaineDOT), is issuing this notice to announce actions taken by MaineDOT and other relevant Federal agencies that are final agency actions. The actions relate to the proposed Highway Widening project on Route 196 located in Topsham, Sagadahoc County, State of Maine. Those actions grant licenses, permits, and approvals for the project. **DATES:** By this notice, the FHWA, on behalf of MaineDOT, 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 March 12, 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: Hank Rettinger, Division Administrator, U.S. Department of Transportation, Federal Highway Administration, Maine, 40 Western Avenue, Room 614, Augusta, ME 04330; telephone: 207–512–4911; email: henry.rettinger@dot.gov.

For MAINEDOT: Kristen Chamberlain, NEPA Manager, Maine Department of Transportation, 24 Child Street, Augusta, ME 04330; telephone: 207–557–5089; email: Kristen.Chamberlain@maine.gov.

SUPPLEMENTARY INFORMATION: Effective October 9, 2024, the FHWA assigned and MaineDOT assumed, environmental responsibilities for this project pursuant to 23 U.S.C. 326. Notice is hereby given that MaineDOT and other relevant Federal agencies have taken final agency actions subject to 23 U.S.C. 139(l)(1) by issuing licenses, permits, and approvals for the following highway project in the State of Maine: Widening of Brunswick-Topsham Bypass (Route 196) between Main Street and Bypass Drive in Topsham, from the existing single travel lane in each direction to two thru travel lanes in each direction. Federal Project Number: STP–27116.00.

The actions by the Federal agencies, and the laws under which such actions were taken, are described in Categorical Exclusion approved on May 19, 2026, and in other documents in the FHWA project records. The Categorical Exclusion and other project records are available by contacting FHWA at the address provided above.

This notice applies to all Federal agency decisions that are final 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. 4321–4351]; Federal-Aid Highway Act [23 U.S.C. 109 and 23 U.S.C. 128].
2. *Air:* Clean Air Act [42 U.S.C. 7401–7671q].
3. *Noise:* Noise Control Act of 1972 [42 U.S.C. 4901–4918].
4. *Land:* Section 4(f) of the Department of Transportation Act of 1966 [49 U.S.C. 303; 23 U.S.C. 138].
5. *Wildlife:* Endangered Species Act [16 U.S.C. 1531–1544 and Section 1536]; Marine Mammal Protection Act [16 U.S.C. 1361–1423h]; Fish and Wildlife Coordination Act [16 U.S.C. 661–667d]; Migratory Bird Treaty Act [16 U.S.C. 703–712].
6. *Historic and Cultural Resources:* Section 106 of the National Historic Preservation Act of 1966, as amended [16 U.S.C. 470f]; Archeological Resources Protection Act of 1977 [16

U.S.C. 470aa–470mm]; Archeological and Historic Preservation Act [16 U.S.C. 469–469c]; Native American Grave Protection and Repatriation Act (NAGPRA) [25 U.S.C. 3001–3013].

7. *Social and Economic:* American Indian Religious Freedom Act [42 U.S.C. 1996]; Farmland Protection Policy Act (FPPA) [7 U.S.C. 4201–4209].

8. *Wetlands and Water Resources:* Clean Water Act (Section 404, Section 401, Section 319) [33 U.S.C. 1251–1387]; Land and Water Conservation Fund (LWCF) [16 U.S.C. 4601–4604]; Safe Drinking Water Act (SDWA) [42 U.S.C. 300f–300j–26]; Rivers and Harbors Act of 1899 [33 U.S.C. 401–406]; Wild and Scenic Rivers Act [16 U.S.C. 1271–1287]; Emergency Wetlands Resources Act, [16 U.S.C. 3901, 3921]; Wetlands Mitigation [23 U.S.C. 119(g) and 133(b)(14)]; Flood Disaster Protection Act, 42 U.S.C. 4012a, 4106].

9. *Executive Orders:* E.O. 11990 Protection of Wetlands; E.O. 11988 Floodplain Management; 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. 11514 Protection and Enhancement of Environmental Quality; E.O. 13112 Invasive Species.

Henry P. Rettinger IV,

Maine Division Administrator, Federal Highway Administration.

[FR Doc. 2026–20787 Filed 10–9–26; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request Relating to Lien Agreement Notice of Election of and Agreement to Special Lien

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 December 14, 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. 1545–0757” 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 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: Comment Request Relating to Lien Agreement Notice of Election of and Agreement To Special Lien.

OMB Control Number: 1545–0757.

Form Number: 13925.

Abstract: Section 6324A of the Code permits an executor of a decedent’s

estate to elect a lien on section 6166 property in favor of the United States in lieu of a bond or other personal liability if an election under section 6166 or 6166A. Form 13925 is used to provide valuation information annually each year thereafter until the estate tax is collected in full.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, and business or other for-profit organizations.

Estimated Number of Responses: 500.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 500.

Dated: October 8, 2026.

LaNita Van Dyke,
Tax Analyst.

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