

Comments: Comments related to this docket may be submitted by going to <https://www.regulations.gov> and following the online instructions for submitting comments.

Instructions: All submissions must include the agency name and docket number. All comments received will be posted without change to <https://www.regulations.gov>; this includes any personal information. Please see the Privacy Act heading in the **SUPPLEMENTARY INFORMATION** section of this document for Privacy Act information related to any submitted comments or materials.

Docket: For access to the docket to read background documents or comments received, go to <https://www.regulations.gov> and follow the online instructions for accessing the docket.

FOR FURTHER INFORMATION CONTACT: Kar Gazarov, Deputy Staff Director, FRA Motive Power & Equipment Division, telephone: 904-776-5697, email: kar.gazarov@dot.gov.

SUPPLEMENTARY INFORMATION: The purpose of this hearing is to receive comments in response to a petition, received under part 211 of title 49 Code of Federal Regulations (CFR), from CPKC for a waiver related to certain air brake testing regulations. By letter dated April 4, 2025, CPKC petitioned FRA for a waiver of compliance from §§ 232.5, *Definitions*; 232.15, *Movement of defective equipment*; 232.103(f), *General requirements for all train brake systems*; 232.205(a), *Class I brake test—initial terminal inspection*; and 232.213(a)(6)(ii), *Extended haul trains*. CPKC also requests an exemption from the requirements of title 49, United States Code (U.S.C.), section 20303, which states that a rail vehicle with defective or insecure equipment may be moved to the nearest available place “at which the repairs can be made.”

The petitioner (CPKC) should be present at the hearing and prepared to present evidence to justify its request. Interested parties are invited to present statements and to offer information and views at the hearing. The hearing will be an informal, non-adversarial proceeding conducted by a representative FRA designates under FRA’s Rules of Practice (49 CFR 211.25). Therefore, there will be no cross-examination of persons presenting statements or offering information. An FRA representative will make an opening statement outlining the scope of the hearing. Interested parties will then be provided with an opportunity to make initial statements. After all initial statements are completed, those persons

wishing to make a brief rebuttal will be given the opportunity to do so, in the same order in which they made the initial statements. FRA will announce any additional procedures at the hearing.

There will be a court reporter to record and transcribe comments presented at the hearing. FRA will add the verbatim transcript of the discussions to the public docket in this proceeding.

Public Participation Procedures

Any person: (1) wishing to attend the hearing in person or virtually, (2) make a statement at the hearing either in-person or virtually, or (3) both, should notify FRA by contacting Kar Gazarov, Deputy Staff Director, FRA Motive Power & Equipment Division, by email at kar.gazarov@dot.gov, no later than Thursday, November 12, 2026 providing the following information, as applicable:

- (a) The name, affiliation or party represented, email address, and phone number of the participant.
- (b) Whether the participant is attending in person or virtually.
- (c) The subject(s) of the statement and/or presentation the participant wishes to make, and the amount of time requested.

- (d) A copy of the oral statement and/or presentation, if available.

FRA reserves the right to limit participation in the hearing of persons who fail to follow the public participation procedures as outlined above, or additional procedures announced at the hearing. FRA also reserves the right to limit the duration of presentations, as necessary, to afford all persons the opportunity to speak, or to limit participation in the hearing of persons who exceed their allotted time or who discuss topics or issues outside the scope of the petition. Further, FRA reserves the right to limit in-person attendance at the hearing, as space is limited; preference in attendance will be provided to persons requesting to present statements in person.

FRA is committed to providing equal access to this meeting for all participants. If you need alternative formats or other reasonable accommodations to participate in this meeting, either in-person or virtually, please contact Kar Gazarov, Deputy Staff Director, FRA Motive Power & Equipment Division, by email at kar.gazarov@dot.gov, no later than Thursday, November 12, 2026.

Extension of Comment Period

FRA is extending the comment period to December 18, 2026 to allow time for interested parties to submit written

comments on the proposal or in response to views or information provided at the public hearing.

Privacy Act

In accordance with FRA Order 1100.14G, FRA solicits comments from the public to inform its disposition of waivers, exemptions, block signal applications, and other special approvals under the Federal railroad safety laws and regulations and in accordance with 49 CFR part 211. DOT posts these comments, without edit, including any personal information the commenter provides, to www.regulations.gov, as described in the system of records notice (DOT/ALL-14 FDMS), which can be reviewed at <https://www.transportation.gov/privacy>. To facilitate comment tracking and response, we encourage commenters to provide their name, or the name of their organization; however, submission of names is optional. Whether or not commenters identify themselves, all timely comments will be fully considered. If you wish to provide comments containing proprietary or confidential information, please contact the agency for alternate submission instructions.

Issued in Washington, DC.

John Karl Alexy,
Associate Administrator for Railroad Safety,
Chief Safety Officer.

[FR Doc. 2026-21515 Filed 10-20-26; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Requesting Comment on Qualified Contributions to a Scholarship Granting Organization Under Section 25F

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 21, 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. 1545–2335" in the subject line of the message.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of this collection should be directed to Jason Schoonmaker, (801) 620–6008.

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: Qualified Contributions to a Scholarship Granting Organizations Under Section 25F.

OMB Control Number: 1545–2335.

Form Number: 15714.

Regulation Project Number: Treasury Decision 10057, Revenue Procedure 2026–6.

Abstract: Section 25F of the Internal Revenue Code (IRC) allows States to voluntarily elect to participate in the Federal Scholarship Tax Credit (FSTC) program. States must provide the Internal Revenue Service (IRS) with a list of the scholarship granting organizations (SGOs) located in their State that meet the requirements of IRC section 25F(c)(5). Form 15714 provides an authorized State representative with a method to elect participation under IRC section 25F. Revenue Procedure 2026–6 provides guidance regarding a procedure for a State to voluntarily elect

to participate under IRC section 25F. T.D. 10057 provides rules for State elections to participate under section 25F, including the registration process on the IRS State section 25F portal; rules for information and certifications a State is required to provide for each organization included on the State SGO list; and procedures a State must use in determining whether organizations meet the requirements of section 25F(c)(5). In addition, T.D. 10057 provides procedures for registering SGOs through an IRS electronic SGO portal; reporting, recordkeeping, and third-party disclosure of qualified contributions received by SGOs; and providing timely written acknowledgments to donors.

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, state governments, not-for-profit institutions.

Estimated Number of Responses: 22,002,210.

Estimated Time per Response: 22 minutes.

Estimated Total Annual Burden Hours: 8,258,885.

Dated: October 16, 2026.

Jason M. Schoonmaker,

Tax Analyst.

[FR Doc. 2026–21477 Filed 10–20–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Proposed Collection; Comment Request; RESTORE Act Grants

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice of information collection; request for comment.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other federal agencies to comment on the proposed information collections listed below, in accordance with the Paperwork Reduction Act of 1995.

DATES: Written comments must be received on or before December 21, 2026.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to U.S. Department of the Treasury, Attention: Treasury PRA Clearance

Officer, 1500 Suite #8100, JBAB, 250 Murray Lane SW, Bldg. 410/Door 123, Washington, DC 20222, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Spencer W. Clark by emailing PRA@treasury.gov, calling (202) 927–5331, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Title: Application, Reports, and Recordkeeping for the Direct Component and the Centers of Excellence Research Grants Program under the RESTORE Act.

OMB Control Number: 1505–0250.

Type of Review: Extension without change to the currently approved collection.

Description: The Department of the Treasury administers the Direct Component and the Centers of Excellence Research Grants Programs authorized under the RESTORE Act. Treasury makes grants to eligible entities under these two programs with proceeds from administrative and civil penalties paid after July 6, 2012, under the Federal Water Pollution Control Act relating to the Deepwater Horizon Oil Spill and deposited into the Gulf Coast Restoration Trust Fund. Direct Component grants are awarded to the States of Alabama, Louisiana, Mississippi, and Texas, and 23 Florida counties and 20 Louisiana parishes. Centers of Excellence Research grants are awarded to the States of Alabama, Florida, Louisiana, Mississippi, and Texas. The information collection for both programs identifies the eligible entities; describes proposed activities; determines an appropriate amount of funding; ensures compliance with the RESTORE Act, Treasury's implementing regulations at 31 CFR part 34, other applicable Federal laws, and Treasury's guidance for the programs; tracks recipients' progress; and reports on the effectiveness of the programs.

Treasury invites comments on the proposed renewal, without change, of existing information collection requirements. The application forms and supplemental information may be obtained on Treasury's RESTORE Act website at <https://home.treasury.gov/policy-issues/financial-markets-financial-institutions-and-fiscal-service/restore-act>.

Form: None.

Affected Public: State and Local Governments.

Estimated Number of Respondents: 52.

Frequency of Response: On occasion.