

highways, vehicle activity programs (such as idle reduction), and other projects (such as dust mitigation). New language is added in the other projects grouping to clarify the eligibility of incentives. The BIL added new eligibilities for the lock and dam and marine highways (23 U.S.C. 149(b)(10) and 149(b)(11)) and shared micromobility (23 U.S.C. 149(b)(7)), and the BIL specifically highlighted the explicit eligibility for the purchase of medium- or heavy-duty zero emissions vehicles and related charging equipment (23 U.S.C. 149(b)(8)(C)). These new eligible project types are included in the Interim Guidance.

Section V(D) of the Interim Guidance address eligible costs. Project costs that may be eligible include both capital investments and operating assistance. Examples of capital expenses associated with CMAQ-eligible projects that may be eligible expenses include congestion pricing, freight, or bike sharing equipment. Operating assistance is eligible. 23 U.S.C. 149(m). General operating assistance is directed to the startup operating costs for new transportation services or the incremental costs of expanding such services including transit, commuter and intercity passenger rail services, intermodal facilities, and travel demand management strategies, including traffic operation centers and carshares. General operating assistance is available to help start up projects and is limited in duration. However, some projects are eligible for unlimited operating assistance. Such projects include a system for which CMAQ funding was eligible, made available, obligated or expended in FY 2012 and State-supported Amtrak route with valid cost-sharing agreement even in areas with no current nonattainment areas. The BIL added availability for operating assistance with no time limitation for transit systems located in non-urbanized areas or in urbanized areas with a population of 200,000 or fewer. 23 U.S.C. 149(m)(2). Other eligible project costs can include public education and outreach, training, and transit fare subsidies in limited circumstances.

As discussed in section V(E) of the Interim Guidance. All Federal projects including all CMAQ projects must conform to the appropriate cost principles for Federal aid. The CMAQ projects are subject to title 2, Code of Federal Regulations (CFR) part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. In addition, all CMAQ funded projects, must meet applicable transportation planning (23 U.S.C. 149(e)), Clean Air

Act conformity requirements (40 CFR part 93), National Environmental Policy Act (42 U.S.C. 4321 *et seq.*), and basic eligibility requirements for titles 23 and 49 U.S.C.

6. Section VI: CMAQ Performance Management

Section VI of the Interim Guidance addresses performance management. Pursuant to 23 U.S.C. 150(c)(5), FHWA established three performance measures, codified in subparts G and H of 23 CFR part 490, for State DOTs and MPOs to use to assess traffic congestion and on-road mobile source emissions for the purpose of carrying out the CMAQ Program. In addition, 23 U.S.C. 149(l) requires that each MPO serving a transportation management area (TMA as defined in 23 U.S.C. 134) with a population over 1,000,000 people representing a nonattainment or maintenance area develop a performance plan. The BIL (sec. 11115(6)) added that, upon request of such an MPO, DOT can assist the MPO in tracking progress made in minority or low-income populations as part of such a performance plan. The FHWA publishes lists of State DOTs and MPOs who are required to establish targets and report progress for the performance measures related to CMAQ, including who must prepare an MPO CMAQ Performance Plan.⁵

7. Appendix A: List of Transportation Control Measures

Appendix A to the Interim Guidance is new and includes a list of the transportation control measures listed in section 108(f)(1)(A) of the Clean Air Act, 42 U.S.C. 7408(f)(1)(A), that are eligible for CMAQ funds. Appendix A also notes one exception. Under 23 U.S.C. 149(b)(1)(A), the program described in 42 U.S.C. 7408(f)(1)(A)(xvi) is not eligible for CMAQ funds.

Request for Comments

The FHWA invites public comments on the Interim Guidance's implementation of the BIL changes to the CMAQ Program and other changes to the July 2014 Revised Interim Guidance on CMAQ Operating Assistance under MAP-21. The FHWA will consider all timely comments submitted to the docket in developing final guidance for the CMAQ Program. The FHWA anticipates publishing a notice of availability of the final guidance in the **Federal Register**.

Authority: 23 U.S.C. 104(b)(4), 126, and 149; Pub. L. 117-58.

⁵ https://www.fhwa.dot.gov/environment/air_quality/cmaq/measures/cmaq_applicability/index.cfm.

Signed in Washington, DC, under authority delegated in 49 CFR 1.85.

Kristin R. White,

Acting Administrator, Federal Highway Administration.

[FR Doc. 2024-25523 Filed 11-5-24; 8:45 am]

BILLING CODE 4910-22-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Regulation Project

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service (IRS), as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning, De Minimis Error Safe Harbor Exceptions to Penalties for Failure To File Correct Information Returns or Furnish Correct Payee Statements.

DATES: Written comments should be received on or before January 6, 2025 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 Number 1545-2301—De Minimis Error Safe Harbor Exceptions to Penalties for Failure To File Correct Information Returns or Furnish Correct Payee Statements" in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Martha R. Brinson, at (202) 317-5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at Martha.R.Brinson@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: De Minimis Error Safe Harbor Exceptions to Penalties for Failure To File Correct Information Returns or Furnish Correct Payee Statements.

OMB Number: 1545-2301.

Regulation Project Number: TD 9984.

Abstract: Treasury Decision (TD) 9984 contains regulation implementing statutory safe harbor rules that protect persons required to file information

returns or to furnish payee statement from Internal Revenue Code penalties for failure to file correct information returns or furnish correct payee statements. The statutory safe harbor rules treat information returns and payee statements with erroneous dollar amounts as correct returns or statements for certain penalty purposes if the errors are de minimis in dollar amount. The final regulations also prescribe the time and manner in which a payee may elect not to have the statutory safe harbor rules apply. The collection of information will be the election, revocation of the election, notification of the election, and specified record retention regarding these actions. The collection is necessary for the effective operation of the exception and election. Respondents are payees or filers.

Current Actions: There is no change to the collection requirements since the previous OMB approval.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or Households.

Estimated Number of Responses: 16,123,292.

Estimated Time per Response: 4 minutes.

Estimated Total Annual Burden Hours: 1,074,886.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. Comments will be of public record. 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 has 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 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.

Approved: October 28, 2024.

Martha R. Brinson,

Tax Analyst.

[FR Doc. 2024-25719 Filed 11-5-24; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Form 637 Application for Registration and Questionnaires

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

ACTION: Notice.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 637, Application for Registration (For Certain Excise Tax Activities) and Questionnaires and IRS Notice 2023-06, IRS Notice 2024-06, Notice 2024-37, and IRS Notice 2024-49.

DATES: Comments should be received on or before December 6, 2024 to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review—Open for Public Comments" or by using the search function.

FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Melody Braswell by emailing PRA@treasury.gov, calling (202) 622-1035, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

Title: Application for Registration (For Certain Excise Tax Activities) and Questionnaires; IRS Notice 2023-06; IRS Notice 2024-06; IRS Notice 2024-37; IRS Notice 2024-49.

OMB Number: 1545-1835.

Form Number: Form 637—IRS Notice 2023-06, IRS Notice 2024-06, IRS

Notice 2024-37, and IRS Notice 2024-49.

Abstract: Form 637 is used to apply for excise tax registration. The registration applies to a person required to be registered under Internal Revenue Code (IRC) section 4101 for purposes of the Federal excise tax on taxable fuel imposed under IRC sections 4041 and 4081; other persons required to be registered by IRC section 4101 for certain fuel activities for tax credits; certain manufacturers or sellers and purchasers required to be registered by IRC section 4222 to be exempt from the excise tax on taxable articles; certain persons required to be registered by IRC section 4662 to be exempt from the excise tax on taxable chemicals; and certain persons required to be registered by IRC section 4682 to be exempt from the excise tax on ozone-depleting chemicals. The data from Form 637 is used to determine if the applicant qualifies for registration.

IRS Notice 2023-26 provides guidance on the new sustainable aviation fuel credits under IRC sections 40B and 6426(k) and related credit and payment rules under IRC sections 34(a)(3), 38, 87, and 6427(e)(1) (SAF credit). This notice also provides rules related to the section 4101 registration requirements. The certificate, reseller statement, and declaration created by IRS Notice 2023-06 will allow the IRS to verify that claimants are making proper credit and payment claims with respect to the SAF credit.

IRS Notice 2024-06 allows taxpayers to use the Renewable Fuel Standard (RFS) methodology to calculate the amount of the SAF credit. IRS Notice 2024-06 updated the certificate to include the RFS methodology.

IRS Notice 2024-37 allows taxpayers to use the 40BSAF-GREET 2024 methodology to calculate the amount of the SAF credit. IRS Notice 2024-37 also allows use of domestic corn and soybean grown using climate smart agriculture pursuant to a program called the U.S. Department of Agriculture (USDA) Climate Smart Agriculture (CSA) Pilot Program (USDA CSA Pilot Program) to be considered in determining the amount of the SAF credit. If all the elements are met, the registered producer can increase the emissions reduction, allowing for a larger amount of the SAF credit.

IRS Notice 2024-49 provides guidance on the registration requirements under IRC sections 45Z and 4101 for the clean fuel production credit. Section 45Z(f)(1)(A)(i)(I) provides that no clean fuel production credit shall be determined with respect to any transportation fuel unless the taxpayer