

Issued on: March 17, 2025.

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 Federal Highway Administration,
 Tallahassee, Florida.

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DEPARTMENT OF TRANSPORTATION

Federal Railroad Administration

[Docket No. FRA-2025-0011]

**Proposed Agency Information
 Collection Activities; Comment
 Request**

AGENCY: Federal Railroad
 Administration (FRA), Department of
 Transportation (DOT).

ACTION: Notice of information collection;
 request for comment.

SUMMARY: Under the Paperwork
 Reduction Act of 1995 (PRA) and its
 implementing regulations, FRA seeks
 approval of the Information Collection
 Request (ICR) summarized below.
 Before submitting this ICR to the Office
 of Management and Budget (OMB) for
 approval, FRA is soliciting public
 comment on specific aspects of the
 activities identified in the ICR.

DATES: Interested persons are invited to
 submit comments on or before May 20,
 2025.

ADDRESSES: Written comments and
 recommendations for the proposed ICR
 should be submitted on
www.regulations.gov to the docket,
 Docket No. FRA-2025-0011. All
 comments received will be posted
 without change to the docket, including
 any personal information provided.
 Please refer to the assigned OMB control
 number (2130-0544) in any
 correspondence submitted. FRA will
 summarize comments received in
 response to this notice in a subsequent
 30-day notice, made available to the
 public, and include them in its
 information collection submission to
 OMB for approval.

FOR FURTHER INFORMATION CONTACT: Ms.
 Arlette Mussington, Information
 Collection Clearance Officer, at email:
arlette.mussington@dot.gov or
 telephone: (571) 609-1285 or Ms.
 Joanne Swafford, Information Collection
 Clearance Officer, at email:
joanne.swafford@dot.gov or telephone:
 (757) 897-9908.

SUPPLEMENTARY INFORMATION: The PRA,
 44 U.S.C. 3501-3520, and its
 implementing regulations, 5 CFR part
 1320, require Federal agencies to
 provide 60 days' notice to the public to
 allow comment on information
 collection activities before seeking OMB
 approval of the activities. See 44 U.S.C.
 3506, 3507; 5 CFR 1320.8 through
 1320.12. Specifically, FRA invites
 interested parties to comment on the
 following ICR regarding: (1) whether the
 information collection activities are
 necessary for FRA to properly execute
 its functions, including whether the
 activities will have practical utility; (2)
 the accuracy of FRA's estimates of the
 burden of the information collection
 activities, including the validity of the
 methodology and assumptions used to
 determine the estimates; (3) ways for
 FRA to enhance the quality, utility, and
 clarity of the information being
 collected; and (4) ways for FRA to
 minimize the burden of information
 collection activities on the public,
 including the use of automated
 collection techniques or other forms of
 information technology. See 44 U.S.C.
 3506(c)(2)(A); 5 CFR 1320.8(d)(1).

FRA believes that soliciting public
 comment may reduce the administrative
 and paperwork burdens associated with
 the collection of information that
 Federal regulations mandate. In
 summary, comments received will
 advance three objectives: (1) reduce
 reporting burdens; (2) organize
 information collection requirements in a
 "user-friendly" format to improve the
 use of such information; and (3)
 accurately assess the resources
 expended to retrieve and produce
 information requested. See 44 U.S.C.
 3501.

The summary below describes the ICR
 that FRA will submit for OMB clearance
 as the PRA requires:

Title: Passenger Equipment Safety
 Standards.

OMB Control Number: 2130-0544.

Abstract: FRA's Passenger Equipment
 Safety Standards (49 CFR part 238) are
 used by FRA to promote passenger train
 safety by ensuring requirements are met
 for structural design and performance,
 fire safety, emergency systems,
 inspection, testing, and maintenance,
 and other provisions for the safe
 operation of railroad passenger
 equipment. For instance, the
 information collected from daily
 inspections is used to detect and correct
 equipment problems in order to prevent,
 to the extent that they can be prevented,
 collisions, derailments, and other
 occurrences involving railroad
 passenger equipment that cause injury
 or death to railroad employees, railroad
 passengers, or to the general public.

In this 60-day notice, FRA has
 adjusted the estimated paperwork
 burden. FRA's estimate of the burden
 hours under this ICR has increased from
 95,946 hours to 95,947 hours.

Under §§ 238.133(c), En route failure
 safety briefing and 238.21(f), Comment
 on petitions, after further review, FRA
 determined that these requirements are
 not considered information collection
 under 5 CFR 1320.3(b) and (c).
 Therefore, the burden hour estimates
 associated with these requirements were
 removed.

A small increase in the estimated
 number of submissions under § 238.111,
 Pre-revenue service acceptance testing
 plans for Tier III resulted in the overall
 increase in burden of one (1) hour.

Type of Request: Extension without
 change (with changes in estimates) of a
 currently approved collection.

Affected Public: Businesses.

Form(s): N/A.

Respondent Universe: 35 Railroads.

Frequency of Submission: On
 occasion.

REPORTING BURDEN

CFR section	Respondent universe	Total annual responses (A)	Average time per response (B)	Total annual burden in hours (C) = A * B	Wage rate ¹ (D)	Total cost equivalent (E) = C * D
229.47 Emergency brake valve: —(a) through (b) "Emergency Brake Valve" shall be legibly stenciled or marked near each valve or shall be shown on an adjacent badge plate.	FRA anticipates zero submissions for this regulatory requirement over the next three-years.					
238.7 Waivers: —(a) through (c) Petition for waiver of compliance under this section.	34 railroads	12	6 hours	72	\$89.13	\$6,417.36

REPORTING BURDEN—Continued

CFR section	Respondent universe	Total annual responses (A)	Average time per response (B)	Total annual burden in hours (C) = A * B	Wage rate ¹ (D)	Total cost equivalent (E) = C * D
238.15 Movement of passenger equipment with power brake defects: ²						
—(b)(1)(iii) Passenger equipment with a power brake defect at the time a Class I or IA brake test is performed must be tagged before it is moved.	34 railroads	1,000	3 minutes	50	89.13	4,456.50
—(c)(2) Limitations on movement of passenger equipment in passenger service that becomes defective en route after a Class I or IA brake test—Tagging of defective equipment.	34 railroads	288	3 minutes	14.40	89.13	1,283.48
238.17 Movement of passenger equipment with other than power brake defects:						
—(c)(4) and (e)(3) Tagging of defective equipment.	34 railroads	200	3 minutes	10	89.13	891.30
238.19 Reporting and tracking of repairs to defective passenger equipment:						
238.19(b) and (c) Retention or availability of records.	For Tier I trainsets, FRA determined that since the 1990s railroads retain and make available records for reporting and tracking defective passenger equipment as part of their normal business operations.					
—(d) List of repair points—Railroads operating long-distance intercity and long-distance Tier II passenger equipment.	FRA anticipates zero submissions under this paperwork requirement over the next three years.					
238.21 Special approval procedure:						
—(b) Petitions for special approval of alternative standard.	34 railroads	1	16 hours	16	89.13	1,426.08
—(c) Petitions for special approval of alternative compliance.	34 railroads	1	40 hours	40	89.13	3,565.20
238.103 Fire safety:						
—(c) Fire safety analysis for procuring new passenger cars and locomotives.	1 new railroad	1	150 hours	150	89.13	13,369.50
—(d)(4) New fire safety analysis prior to transferring existing passenger cars and locomotives to a new category of rail service.	34 railroads	1	10 hours	10	89.13	891.30
238.105 Train electronic hardware and software safety:						
Train electronic hardware and software safety program plans.	1 new railroad	1	150 hours	150	89.13	13,369.50
238.107 Inspection, testing and maintenance plan (ITM):						
—(b) Development of ITM plan for new railroads.	1 new railroad	1	150 hours	150	89.13	13,369.50
—(d) ITM plan annual review	34 railroads	34	20 hours	680	89.13	60,608.40
238.109 Training, qualification, and designation program:						
—(a) Development of training program/curriculum for new railroads.	1 new railroad	1	160 hours	160	89.13	14,260.80
—(b)(13) Recordkeeping—Employees and trainers—Training qualifications.	34 railroads	488	3 minutes	24.40	89.13	2,174.78
238.111 Pre-revenue service acceptance testing plan: ³						
—(a) Passenger equipment that has previously been used in service in the U.S.—New and modified plans.	35 railroads	1.33	16 hours	21.28	89.13	1,896.69
—(b)(1) and (2) Passenger equipment that has not been previously used in revenue service in the U.S.	35 railroads	1	192 hours	192	89.13	17,112.96
—(b)(4) Documenting in writing the results of the tests.	35 railroads	1 letter	4 hours	4	89.13	356.52
—(b)(7) and (c) Plan submitted to FRA for Tier II or Tier III equipment before being placed in service.	1 railroad	0.33	3 hours	1	89.13	89.13
238.131 Exterior side door safety systems—new passenger cars and locomotives used in passenger service:						
—(a)(2)—Failure Modes, Effects, Criticality Analysis (FMECA).	1 new railroad	1	80 hours	80	89.13	7,130.40
238.133 Exterior side door safety systems—all passenger cars and locomotives used in a passenger service:						
—(a)(2) Functional test plans	1 new railroad	1	4 hours	4	89.13	356.52
—(d) Records of door by-pass activation, unintended opening, and exterior side door safety system inspections.	34 railroads	100	2 minutes	3.33	89.13	296.81

REPORTING BURDEN—Continued

CFR section	Respondent universe	Total annual responses (A)	Average time per response (B)	Total annual burden in hours (C) = A * B	Wage rate ¹ (D)	Total cost equivalent (E) = C * D
238.135 Operating practices for exterior side door safety systems: —(c) Railroads' request to FRA for special consideration to operate passenger trains with exterior side doors or trap doors, or both, open between stations.	The estimated paperwork burden for this regulatory requirement is covered above under § 238.7 or § 238.21.					
—(c)(4) Railroads' response to FRA request for additional information concerning special consideration request.	The estimated paperwork burden for this regulatory requirement is covered above under § 238.7 or § 238.21.					
—(d) Operating rules on how to safely override a door summary circuit or no-motion system, or both, in the event of an en route exterior side door failure or malfunction on a passenger train (Note: Includes burden under § 238.137).	1 new railroad	1	8 hours	8	89.13	713.04
—(e) Railroads' training of train crewmembers on requirements of this section.	The estimated paperwork burden associated with training recordkeeping for crewmembers per this requirement is covered under § 238.109 and under OMB control numbers, 2130–0596 Conductor Certification and 2130–0533, Locomotive Engineer Certification.					
238.229 Safety appliances—general: —(c) Welded safety appliances—Written lists submitted to FRA by the railroads. —(d) Defective welded safety appliance or welded safety appliance bracket or support—Tagging. —(d) Notification to crewmembers about non-compliant equipment. —(g) Inspection plans	1 new railroad	1	1 hour	1	89.13	89.13
	34 railroads	4	3 minutes	0.20	69.60	13.92
	34 railroads	2	1 minute	0.03	89.13	2.68
	1 new railroad	1	16 hours	16	89.13	1,426.08
—(k) Records of the inspection and repair of the welded safety appliance brackets.	The estimated paperwork burden for this requirement is covered under OMB control number 2130–0004 (§ 229.21).					
238.230 Safety appliances—new equipment: —(b)(1)(ix) Inspection record of welded equipment by qualified employee.	FRA estimates zero submissions for this paperwork requirement for this 3-year ICR period.					
—(b)(3) Welded safety appliances: Documentation for equipment impractically designed to mechanically fasten safety appliance support.	FRA estimates zero submissions for this paperwork requirement for this 3-year ICR period.					
238.231 Brake System: —(h)(3) Inspection and repair of hand/parking brake: Records (under FRA Form 6180.49A).	The estimated paperwork burden for this requirement is covered under § 238.303(g) and under OMB control number 2130–0004.					
—(h)(4)(iv) Procedures verifying hold of hand/parking brakes.	1 new railroad	1	2 hours	2	89.13	178.26
238.237 Automated monitoring: —(b) Documentation for alerter/deadman control timing.	1 new railroad	1	2 hours	2	89.13	178.26
—(d)(2)(i) Defective alerter/deadman control: Tagging.	34 railroads	25	3 minutes	1.25	69.60	87.00
238.303 Exterior calendar day mechanical inspection of passenger equipment: —(b)(2) Notice of previous inspection	FRA anticipates zero railroad submissions for this 3-year ICR period.					
—(e)(15)(i)(A) & (ii)(A) Tagging of inoperative dynamic brakes.	34 railroads	50.00 tags	3 minutes	2.50	69.60	174.00
—(e)(17) Multiple unit (MU) passenger equipment found with inoperative/ineffective air compressors at exterior calendar day inspection: Documents.	FRA anticipates zero railroad submissions for this 3-year ICR period.					
—(e)(17)(v) Written notice to train crew about inoperative/ineffective air compressors.	The estimated paperwork burden for this regulatory requirement is covered above under § 238.303(e)(15).					
—(g) Record of exterior calendar daily mechanical inspections (Other than locomotives) (* Note: Includes burden for records of inoperative air compressors under § 238.303(e)(18)(iv)).	34 railroads	1,734,115	1 minute	28,901.92	89.13	2,576,028.13

REPORTING BURDEN—Continued

CFR section	Respondent universe	Total annual responses (A)	Average time per response (B)	Total annual burden in hours (C) = A * B	Wage rate ¹ (D)	Total cost equivalent (E) = C * D
238.305 Interior calendar day mechanical inspection of passenger cars:						
—(c)(10) Tagging of defective end/side doors	34 railroads	540.00	3 minutes	27	89.13	2,406.51
—(f) Records of interior calendar day inspection.	34 railroads	3,102,865	1 minute	51,714.42	89.13	4,609,306.26
238.307 Periodic mechanical inspection of passenger cars and unpowered vehicles used in passenger trains:						
—(a)(2) Alternative inspection intervals: Notifications.	34 railroads	2	5 hours	10	89.13	891.30
—(c)(1) Notice of seats and seat attachments broken or loose.	34 railroads	200	2 minutes	6.67	69.60	464.24
—(e)(1) Records of each periodic mechanical inspection.	34 railroads	5,184	1 hour	5,184	69.60	360,806.40
—(e)(2) Detailed documentation of reliability assessments as basis for alternative inspection interval.	34 railroads	2	100 hours	200	89.13	17,826.00
238.311 Single car test:						
—(f) Tagging to indicate need for single car test.	34 railroads	50.00 tags	3 minutes	2.50	69.60	174.00
238.313 Class I brake test:						
—(h) Record for additional inspection for passenger equipment that does not comply with § 238.231(b)(1).	34 railroads	15,600	30 minutes	7,800	69.60	542,880.00
238.321 Out-of-service credit: Passenger car: Out-of-use notation	The estimated paperwork burden for this regulatory requirement is covered in this ICR under § 238.307 and under OMB control number 2130–0004 under § 229.23(d) through (g).					
238.703 Quasi-static compression load requirements:						
—(b)(3) Document to FRA on Tier III trainset compliance.	1 new railroad	0.33	40 hours	13.20	89.13	1,176.52
238.705 Dynamic collision scenario:						
—(a)(10) Dynamic collision scenario—Model validation document to FRA for review and approval.	1 new railroad	0.33	40 hours	13.20	89.13	1,176.52
238.707 Override protection:						
—Anti-climbing performance evaluation for Tier III trainsets.	1 new railroad	0.33	40 hours	13.20	89.13	1,176.52
238.709 Fluid entry inhibition:						
—(b) Information to demonstrate compliance with this section of a Tier III trainset.	1 new railroad	0.33	20 hours	6.60	89.13	588.26
238.721 Glazing:						
—(3)(i) Cab glazing; end facing—Documentation containing technical justification.	3 glass manufacturers	0.33	60 hours	19.80	89.13	1,764.78
—(b) Cab glazing; side-facing exterior windows in Tier III cab—Each end-facing exterior window in a cab shall, at a minimum, provide ballistic penetration resistance that meets the requirements of appendix A to part 223 (Certification of Glazing Materials).	3 glass manufacturers	0.33	10 hours	3.30	89.13	294.13
—(c) Non-cab glazing; side-facing exterior windows—Tier III—compliance document for Type II glazing.	3 glass manufacturers	0.33	20 hours	6.60	89.13	588.26
—(c)(2) Alternative standard to FRA for side-facing exterior window intended to be breakable and serve as an emergency window exit (option to comply with an alternative standard).	3 glass manufacturers	0.67	5 hours	3.35	89.13	298.59
238.731 Brake system:						
—(d)(1) Tier III trainsets' passenger brake alarm—Legible stenciling/markings of devices with words "Passenger Brake Alarm" (including the design of the sticker).	1 new railroad	53.33 stenciling	1 hour (design) + 2 minutes (marking).	55.11	69.60	3,835.66
—(f) Main reservoir test/certification	1 new railroad	0.33	6 hours	1.98	69.60	137.81
—(h) Main reservoir tests—Inspection, testing and maintenance program.	1 railroad	0.33	10 hours	3.30	89.13	294.13
—(j) Brake application/release—Brake actuator design with approved brake cylinder pressure as part of design review process.	1 railroad	0.33	40 hours	13.20	89.13	1,176.52
—(o) Train securement—Tier III equipment: demonstrated securement procedure.	1 railroad	0.33	8 hours	2.64	89.13	235.31
238.733 Interior fixture attachment:						
—Analysis for FRA approval (Tier III)	1 railroad	0.33	20 hours	6.60	89.13	588.26
238.735 Seat crashworthiness standard (passenger & cab crew):						
—Analysis for FRA approval (Tier III)	1 railroad	0.33	40 hours	13.20	89.13	1,176.52

REPORTING BURDEN—Continued

CFR section	Respondent universe	Total annual responses (A)	Average time per response (B)	Total annual burden in hours (C) = A * B	Wage rate ¹ (D)	Total cost equivalent (E) = C * D
238.737 Luggage racks: —Analysis for FRA approval (Tier III)	1 railroad	0.33	20 hours	6.60	89.13	588.26
238.741 Emergency window egress and rescue access: —Plan to FRA for passenger cars in Tier III trainsets not in compliance with § 238.113 or § 238.114.	1 railroad	0.33	60 hours	19.80	89.13	1,764.78
238.743 Emergency Lighting: —Analysis for FRA approval (Tier III)	1 railroad	0.33 analysis/test	60 hours	19.80	89.13	1,764.78
238.751 Alerters: —Alternate technology—Analysis for FRA approval (Tier III).	1 railroad	0.33 analysis/test	40 hours	13.20	89.13	1,176.52
Total ⁴	35 railroads	4,860,838 Responses.	N/A	95,947	N/A	8,296,770

¹ Throughout the tables in this document, the dollar equivalent cost is derived from the 2023 Surface Transportation Board's Full Year Wage A&B data series using the appropriate employee group hourly wage rate that includes 75-percent overhead charges.
² Paragraph 238.15(c)(4), Conditional requirement, has been removed from this submission. FRA determined that this regulatory requirement does not create a paperwork burden.
³ Paragraph 238.111(b), Subsequent equipment orders have been removed from this submission. After further review, this is not a requirement specified under this section and therefore there is no associated burden.
⁴ Totals may not add up due to rounding.

Total Estimated Annual Responses:
4,860,838.
Total Estimated Annual Burden:
95,947 hours.
Total Estimated Annual Burden Hour Dollar Cost Equivalent: \$8,296,770.
 FRA informs all interested parties that it may not conduct or sponsor, and a respondent is not required to respond to, a collection of information that does not display a currently valid OMB control number.
Authority: 44 U.S.C. 3501–3520.

Christopher S. Van Nostrand,
Deputy Chief Counsel.
 [FR Doc. 2025–04893 Filed 3–20–25; 8:45 am]
BILLING CODE 4910–06–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Publication 3319

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, Low-Income Taxpayer Clinics Grant Application Package and Guidelines.

DATES: Written comments should be received on or before May 20, 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 1545–1648—Low-Income Taxpayer Clinics Grant Application Package and Guidelines” in the subject line of the message.
FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Molly Stasko, at (202) 317–6206, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at Molly.J.Stasko@irs.gov.

SUPPLEMENTARY INFORMATION:
Title: Low-Income Taxpayer Clinics Grant Application Package and Guidelines.
OMB Number: 1545–1648.
Publication Number: 3319.
Abstract: Publication 3319 outlines requirements of the IRS Low-Income Taxpayer Clinics (LITC) program and provides instructions on how to apply for a LITC grant award. The IRS will review the information provided by applicants to determine whether to award grants for the Low-Income Taxpayer Clinics.
Current Actions: Form 13424–M has been revised and a new reporting Form 13424–R for the LITC Packet.
 Form 13424–M incorporates some fields from the Form 13424 and eliminates a separate form. In lieu of non-competing continuation applicants

filling out a separate project abstract, they will instead check a box on the form 13424–M listed “Continuation” and it will show only the required fields for completion. If an applicant needs to report a major change to their program, they will be able to designate which fields need to be modified and those that don't by checking yes or no. This will eliminate the problems we had with the Project Abstract where the grantees would make mistakes or create errors. Form 13424–R will replace the 13424 A, B, C, K, N forms. We reduced the data points we are collecting significantly, and as a result, we anticipate that the time to complete will be reduced significantly.

Type of Review: Revision of a currently approved collection.
Affected Public: Not-for-profit institutions.
Estimated Number of Respondents: 130.
Estimated Time per Respondent: 43 hrs., 53 mins.
Estimated Total Annual Burden Hours: 9,338.

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.