

(1) Is not a “significant regulatory action” under Executive Order 12866,

(2) Would not affect intrastate aviation in Alaska, and

(3) Would not have a significant economic impact, positive or negative, on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

#### List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Incorporation by reference, Safety.

#### The Proposed Amendment

Accordingly, under the authority delegated to me by the Administrator, the FAA proposes to amend 14 CFR part 39 as follows:

### PART 39—AIRWORTHINESS DIRECTIVES

■ 1. The authority citation for part 39 continues to read as follows:

**Authority:** 49 U.S.C. 106(g), 40113, 44701.

#### § 39.13 [Amended]

■ 2. The FAA amends § 39.13 by adding the following new airworthiness directive:

**Bombardier, Inc.:** Docket No. FAA–2025–0908; Project Identifier MCAI–2025–00035–T.

#### (a) Comments Due Date

The FAA must receive comments on this airworthiness directive (AD) by July 7, 2025.

#### (b) Affected ADs

None.

#### (c) Applicability

This AD applies to Bombardier, Inc., Model BD–700–1A10 airplanes, certificated in any category, as identified in Bombardier Service Bulletin 700–35–016, dated June 12, 2024; Bombardier Service Bulletin 700–35–6006, dated June 12, 2024; and Bombardier Service Bulletin 700–35–6503, dated June 12, 2024.

#### (d) Subject

Air Transport Association (ATA) of America Code 35, Oxygen.

#### (e) Unsafe Condition

This proposed AD was prompted by a report indicating that the clearance between therapeutic flexible oxygen hoses and electrical harnesses may be non-compliant to design requirements, and that positive separation mechanisms and appropriate protective barriers may not have been installed in accordance with the applicable installation standards. The FAA is proposing this AD to prevent damage to the electrical harness for the therapeutic flexible oxygen hose and subsequent latent failure of the firewall hydraulic shutoff valve. The unsafe condition, if not addressed, could result in the inability to control a powerplant fire in the presence of a hydraulic fluid leak.

#### (f) Compliance

Comply with this AD within the compliance times specified, unless already done.

#### (g) Detailed Inspections and Related Investigative and Corrective Actions

Within 10 years after the effective date of this AD, do all the actions specified in paragraphs (g)(1) through (4) of this AD, and do all the applicable related investigative and corrective actions before further flight, in accordance with sections 2.B and 2.C of the Accomplishment Instructions of Bombardier Service Bulletin 700–35–016, Bombardier Service Bulletin 700–35–6006, and Bombardier Service Bulletin 700–35–6503, all dated June 12, 2024, as applicable.

(1) Do a detailed inspection to determine the gap between the clocking angle of the therapeutic oxygen rigid tube to oxygen hose elbow fitting, if equipped, and the nearest electrical harness.

(2) Do a detailed inspection of the therapeutic flexible oxygen hose, P/N 38911–5–0250, for damage and to determine if protection is installed on the hose.

(3) Do a detailed inspection of the electrical harnesses surrounding the therapeutic flexible oxygen hose for damage.

(4) Do a detailed inspection to determine the clearance between the electrical harnesses and therapeutic flexible oxygen hose.

#### (h) Additional AD Provisions

The following provisions also apply to this AD:

(1) *Alternative Methods of Compliance (AMOCs):* The Manager, International Validation Branch, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. In accordance with 14 CFR 39.19, send your request to your principal inspector or responsible Flight Standards Office, as appropriate. If sending information directly to the manager of the International Validation Branch, send it to the attention of the person identified in paragraph (i) of this AD and email to: [AMOC@faa.gov](mailto:AMOC@faa.gov). Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the responsible Flight Standards Office.

(2) *Contacting the Manufacturer:* For any requirement in this AD to obtain instructions from a manufacturer, the instructions must be accomplished using a method approved by the Manager, International Validation Branch, FAA; or Transport Canada; or Bombardier, Inc.’s Transport Canada Design Approval Organization (DAO). If approved by the DAO, the approval must include the DAO-authorized signature.

#### (i) Additional Information

For more information about this AD, contact Brenda L. Buitrago, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; phone: 516–228–7300; email: [9-avs-nyaco-cos@faa.gov](mailto:9-avs-nyaco-cos@faa.gov).

#### (j) Material Incorporated by Reference

(1) The Director of the Federal Register approved the incorporation by reference of

the material listed in this paragraph under 5 U.S.C. 552(a) and 1 CFR part 51.

(2) You must use this material as applicable to do the actions required by this AD, unless this AD specifies otherwise.

(i) Bombardier Service Bulletin 700–35–016, dated June 12, 2024.

(ii) Bombardier Service Bulletin 700–35–6006, dated June 12, 2024.

(iii) Bombardier Service Bulletin 700–35–6503, dated June 12, 2024.

(3) For Bombardier material identified in this AD, contact Bombardier Business Aircraft Customer Response Center, 400 Côte-Vertu Road West, Dorval, Québec H4S 1Y9, Canada; telephone 514–855–2999; email [ac.yul@aero.bombardier.com](mailto:ac.yul@aero.bombardier.com); website [bombardier.com](http://bombardier.com).

(4) You may view this material at the FAA, Airworthiness Products Section, Operational Safety Branch, 2200 South 216th St., Des Moines, WA. For information on the availability of this material at the FAA, call 206–231–3195.

(5) You may view this material at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, visit [www.archives.gov/federal-register/cfr/ibr-locations](http://www.archives.gov/federal-register/cfr/ibr-locations) or email [fr.inspection@nara.gov](mailto:fr.inspection@nara.gov).

Issued on May 13, 2025.

**Steven W. Thompson,**

*Acting Deputy Director, Compliance & Airworthiness Division, Aircraft Certification Service.*

[FR Doc. 2025–08934 Filed 5–19–25; 8:45 am]

**BILLING CODE 4910–13–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 300

[REG–107459–24]

RIN 1545–BR22

#### Estate Tax Closing Letter User Fee Update

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** In the Rules and Regulations section of this issue of the **Federal Register**, the Department of the Treasury (Treasury Department) and the IRS are issuing interim final regulations that amend the current regulations to reduce the amount of the user fee imposed on authorized persons requesting the issuance of IRS Letter 627, also referred to as an estate tax closing letter. The text of the interim final regulations also serves as the text of these proposed regulations.

**DATES:** Electronic or written comments must be received by July 21, 2025.

**ADDRESSES:** Commenters are strongly encouraged to submit public comments

electronically. Submit electronic submissions via the Federal eRulemaking Portal at <https://www.regulations.gov> (indicate IRS and REG-107459-24) by following the online instructions for submitting comments. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Treasury Department and the IRS will publish for public availability any comments submitted to the IRS's public docket. Send paper submissions to: CC:PA:01:PR (REG-107459-24), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Juli Ro Kim at (202) 317-6859; concerning cost methodology, Michael A. Weber at (202) 317-6090; concerning submissions of comments, Publications and Regulations Branch at (202) 317-6901 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:**

**Authority**

This notice of proposed rulemaking proposes amendments to 26 CFR part 300 regarding user fees for authorized persons who request the issuance of an estate tax closing letter (IRS Letter 627) by cross-reference to interim final regulations in the Rules and Regulations section of this issue of the **Federal Register** regarding this topic.

The Independent Offices Appropriations Act of 1952 (IOAA) (31 U.S.C. 9701) authorizes each agency to prescribe regulations that establish user fees for services provided by the agency. The IOAA provides that regulations implementing user fees are subject to policies prescribed by the President; these policies are set forth in the Office of Management and Budget Circular A-25, 58 FR 38142 (July 15, 1993) (OMB Circular A-25).

The IOAA states that the services provided by an agency should be self-sustaining to the extent possible. Under OMB Circular A-25, agencies that provide services that confer special benefits on identifiable recipients beyond those accruing to the general public must identify those services, determine whether user fees should be assessed for those services, and, if so, establish user fees that recover the full cost of providing those services, unless an exception to the full cost requirement is granted. As required by the IOAA and OMB Circular A-25, agencies are to review user fees biennially and update them as necessary to reflect changes in the cost of providing the underlying services.

**Background and Explanation of Provisions**

Interim final regulations in the Rules and Regulations section of this issue of the **Federal Register** amend regulations under 26 CFR part 300 setting a user fee for authorized persons who request the issuance of an estate tax closing letter. The text of the interim final regulations also serves as the text of these proposed regulations. The preamble to the interim final regulations explains the interim final regulations and these proposed regulations.

**Special Analyses**

*I. Regulatory Planning and Review*

The OMB's Office of Information and Regulatory Analysis has determined that this regulation is not significant and is not subject to review under section 6(b) of Executive Order 12866.

*II. Regulatory Flexibility Act*

Pursuant to the Regulatory Flexibility Act (5 U.S.C. chapter 6), it is hereby certified that these proposed regulations will not have a significant economic impact on a substantial number of small entities. The proposed regulations, which reduce the amount of a fee to obtain a particular service, affect decedents' estates, which generally are not "small entities" as defined under 5 U.S.C. 601(6). Thus, these proposed regulations have no economic impact on small entities. In addition, the interim final regulations will establish a \$56 fee, which is a reduction from the previously established fee and is not substantial enough to have a significant economic impact on any entities that could be affected by establishing such a fee. Accordingly, the Secretary certifies that the rule will not have a significant economic impact on a substantial number of small entities.

*III. Unfunded Mandates Reform Act*

Section 202 of the Unfunded Mandates Reform Act of 1995 requires that agencies assess anticipated costs and benefits and take certain other actions before issuing a final rule that includes any Federal mandate that may result in expenditures in any one year by a State, local, or Tribal government, in the aggregate, or by the private sector, of \$100 million in 1995 dollars, updated annually for inflation. This rule does not include any Federal mandate that may result in expenditures by State, local, or Tribal governments, or by the private sector in excess of that threshold.

*IV. Executive Order 13132: Federalism*

Executive Order 13132 (Federalism) prohibits an agency from publishing any rule that has federalism implications if the rule either imposes substantial, direct compliance costs on State and local governments, and is not required by statute, or preempts State law, unless the agency meets the consultation and funding requirements of section 6 of the Executive order. These proposed regulations do not have federalism implications and do not impose substantial direct compliance costs on State and local governments or preempt State law within the meaning of the Executive order.

*V. Submission to Small Business Administration*

Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking has been submitted to the Chief Counsel of the Office of Advocacy of the Small Business Administration for comment on its impact on small business.

**Comments**

Consideration will be given to comments that are submitted timely to the IRS as prescribed in this preamble under the **ADDRESSES** heading of this preamble. The Treasury Department and IRS request comments on all aspects of the proposed regulations. Any comments submitted will be made available at <https://www.regulations.gov> or upon request.

**Drafting Information**

The principal author of these regulations is Juli Ro Kim of the Office of the Associate Chief Counsel (Passthroughs, Trusts, and Estates). Other personnel from the Treasury Department and the IRS participated in the development of the regulations.

**List of Subjects in 26 CFR Part 300**

Estate taxes, Reporting and recordkeeping requirements.

**Proposed Amendments to the Regulations**

Accordingly, the Treasury Department and the IRS propose to amend 26 CFR part 300 as follows:

**PART 300—USER FEES**

■ **Paragraph 1.** The authority citation for part 300 continues to read, in part, as follows:

**Authority:** 31 U.S.C. 9701.

■ **Par. 2.** Section 300.12 is amended by revising paragraph (b) and (d) to read as follows:

**§ 300.12 Fee for estate tax closing letter.**

\* \* \* \* \*

(b) [The text of proposed § 300.12(b) is the same as the text of § 300.12(b) in the interim final rule published elsewhere in this issue of the **Federal Register**].

\* \* \* \* \*

(d) [The text of proposed § 300.12(d) is the same as the text of § 300.12(d) in the interim final rule published elsewhere in this issue of the **Federal Register**].

**Edward Killen,**

*Acting Chief Tax Compliance Officer.*

[FR Doc. 2025–08929 Filed 5–16–25; 8:45 am]

**BILLING CODE 4830–01–P**

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**DEPARTMENT OF EDUCATION**
**34 CFR Chapter III**

[ED–2025–OESE–0021]

**Proposed Waiver and Extension of the Project Period With Funding for Arts in Education National Program**

**AGENCY:** Office of Elementary and Secondary Education (OESE), Department of Education.

**ACTION:** Proposed waiver and extension of project period with funding.

**SUMMARY:** The Secretary proposes to waive the requirements in the Education Department General Administrative Regulations that generally prohibit project period extensions involving the obligation of additional Federal funds. The proposed waiver and extension would enable one project under Assistance Listing Number (ALN) 84.351A to receive funding for one additional period, not to exceed September 30, 2026.

**DATES:** We must receive your comments on or before June 20, 2025.

**ADDRESSES:** Comments must be submitted via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov). However, if you require an accommodation or cannot otherwise submit your comments via [www.regulations.gov](http://www.regulations.gov), please contact the program contact person listed under **FOR FURTHER INFORMATION CONTACT**. The Department will not accept comments submitted after the comment period. To ensure that we do not receive duplicate copies, please submit your comments only once. In addition, please include the Docket ID at the top of your comments.

*Federal eRulemaking Portal:* Go to [www.regulations.gov](http://www.regulations.gov) to submit your comments electronically. Information

on using [Regulations.gov](http://Regulations.gov), including instructions for accessing agency documents, submitting comments, and viewing the docket, is available on the site under “FAQ.”

*Privacy Note:* OESE’s policy is generally to make comments received from members of the public available for public viewing in their entirety on the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov). Therefore, commenters should include in their comments only information about themselves that they wish to make publicly available.

**FOR FURTHER INFORMATION CONTACT:**

Simon Earle, U.S. Department of Education, 400 Maryland Avenue SW, Washington, DC 20202–5076. Telephone: (202) 453–7923. Email: [assistanceforartseducation@ed.gov](mailto:assistanceforartseducation@ed.gov).

If you are deaf, hard of hearing, or have a speech disability and wish to access telecommunications relay services, please dial 7–1–1.

**SUPPLEMENTARY INFORMATION:**

*Invitation to Comment:* We invite you to submit comments regarding this proposed waiver and extension. To ensure that your comments have maximum effect in developing the notice of final waiver and extension, we urge you to identify clearly the specific grantee or grantees (listed in the table under the *Background* section) that each comment addresses.

We invite you to assist us in complying with the specific requirements of Executive Orders 12866, 13563, and 14192 and their overall requirement of reducing regulatory burden that might result from the proposed waiver and extension. Please let us know of any further ways we could reduce potential costs or increase potential benefits while preserving the effective and efficient administration of the program.

During and after the comment period, you may inspect public comments about the proposed priority and definition by accessing [Regulations.gov](http://Regulations.gov).

*Assistance to Individuals with Disabilities in Reviewing the Rulemaking Record:* On request, we will provide an appropriate accommodation or auxiliary aid to an individual with a disability who needs assistance to review the comments or other documents in the public rulemaking record for the proposed waiver and extension. If you want to schedule an appointment for this type of accommodation or auxiliary aid, please contact the person listed under **FOR FURTHER INFORMATION CONTACT**.

*Background:* The Elementary and Secondary Education Act, as amended (ESEA) authorizes awards under the Assistance for Arts Education (AAE) to promote arts education for students, including disadvantaged students and students who are children with disabilities. In FY 2021, the Department offered the AAE program as one grant program. In prior years, the Department held three separate grant competitions under section 4642 of the ESEA: Arts in Education Development and Dissemination, Professional Development for Arts Educators, and Arts in Education National Program (AENP).

The Consolidated Appropriations Act, 2022 directed the Department “to carry out a separate competition for eligible national nonprofit organizations, as described in the Applications for New Awards; Assistance for Arts Education Program—Arts in Education National Program published in the **Federal Register** on May 7, 2018 (83 FR 20056), for activities described under section 4642(a)(1)(C)” of the ESEA. In addition, the Explanatory Statement for Division H of the Consolidated Appropriations Act, 2022 (Pub. L. 117–103) (2022 Appropriations Explanatory Statement) included language directing the Department “to award prior experience points to applicants that have conducted an Arts in Education National Program project during budget periods 2018–19, 2019–20, and 2020–21.”

The explanatory statements accompanying the Consolidated Appropriations Act, 2023 and the Consolidated Appropriations Act, 2024 similarly directed the Department to use funds for AAE “. . . for continuation grants for eligible national nonprofit organizations, as described in the Applications for New Awards; Assistance for Arts Education Program published in the **Federal Register** on May 31, 2022, for activities described under section 4642(a)(1)(C).” The Full-Year Continuing Appropriations and Extensions Act, 2025 provided continuing appropriations for FY 2025 under the same requirements, authorities, conditions, limitations, and other provisions applicable to the Consolidated Appropriations Act, 2024. Thus, the Department is directed to provide a continuation grant for the AENP grantee first awarded in FY 2022.

In FY 2022 the Department made one 36-month award under the AENP as follows: