

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 and Requests for a Public Hearing

Consideration will be given to comments that are submitted timely to the IRS as prescribed in this preamble under the **ADDRESSES** heading. The Treasury Department and the 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.

A public hearing will be scheduled if requested in writing by any person who timely submits electronic or written comments. Requests for a public hearing are also encouraged to be made electronically. If a public hearing is scheduled, notice of the date and time for the public hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these regulations is Jamie Song, Office of the Associate Chief Counsel (Procedure and Administration). 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, Excise taxes, Fees, Gift taxes, Income taxes, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, the Treasury Department and 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 as follows:

Authority: 31 U.S.C. 9701.

Par. 2. Section 300.11 is amended by revising paragraphs (b) and (d) to read as follows:

§ 300.11 Fee for obtaining a preparer tax identification number.

* * * * *

(b) [The text of proposed § 300.11(b) is the same as the text of § 300.11(b) in the interim final rule published elsewhere in this issue of the **Federal Register**].

* * * * *

(d) [The text of proposed § 300.11(d) is the same as the text of § 300.11(d) in the interim final rule published elsewhere in this issue of the **Federal Register**].

Edward T. Killen,

Acting Chief Tax Compliance Officer.

[FR Doc. 2025-19037 Filed 9-29-25; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF EDUCATION

34 CFR Chapter VI

[Docket ID ED-2025-0151]

Contingent Additional Meeting Dates for Negotiated Rulemaking Committee

AGENCY: Office of Postsecondary Education, Department of Education.

ACTION: Contingent change to meeting dates.

SUMMARY: The Department of Education announced in the **Federal Register** on July 25, 2025, that it will host a meeting for the RISE Rulemaking Committee from September 29 to October 3, 2025. In this notice, the Department announces the addition of contingent virtual meeting dates of October 15–17, 2025, for the RISE Negotiated Rulemaking Committee in the event of an appropriation lapse that prevents the Committee from meeting in-person at the U.S. Department of Education on October 1–3, 2025. This rulemaking is necessary to implement recent statutory changes to the Title IV, Higher Education Act programs in the *One Big Beautiful Bill Act*, Pub. L. 119-21, that President Trump signed into law on July 4, 2025, as well as to implement other Administration priorities.

DATES: In the event of cancellation of the in-person meetings announced for October 1–3, due to a lapse in appropriation, the Committee will meet virtually on October 15–17, from 9:00 a.m. to 12:00 p.m. and 1:00 p.m. to 4:00 p.m. Eastern time. During these times, the committees may temporarily recess for caucuses or work sessions to develop new regulatory language for consideration by the full committee.

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ADDRESSES: The meeting will be held virtually. We will post a registration link on our website at <https://www.ed.gov/laws-and-policy/higher-education-laws-and-policy/higher-educationpolicy/negotiated-rulemaking-for-higher-education-2025-2026> prior to the meeting dates.

FOR FURTHER INFORMATION CONTACT:

For general information about negotiated rulemaking, see the Frequently Asked Questions Section of the Negotiated Rulemaking Process for Title IV regulations website at: <https://www.ed.gov/laws-and-policy/higher-education-laws-and-policy/negotiated-rulemaking-process-title-iv-regulations-frequently-asked-questions>.

For information about the virtual public hearing, or for additional information about negotiated rulemaking, *contact*: Tamy Abernathy, U.S. Department of Education, Office of Postsecondary Education, 400 Maryland Avenue SW, 5th floor, Washington, DC 20202. *Telephone*: (202) 245-4595. *Email*: NegRegNPRMHelp@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: The Department of Education announced in the **Federal Register** on July 25, 2025, that it will host a meeting for the RISE Rulemaking Committee from September 29 to October 3, 2025. The Department is now announcing the addition of contingent virtual meeting dates of October 15–17, 2025, for the RISE Negotiated Rulemaking Committee in the event of an appropriation lapse that prevents the Committee from meeting in-person at the U.S. Department of Education on October 1–3, 2025.

This rulemaking is necessary to implement recent statutory changes to the Title IV, Higher Education Act programs in the *One Big Beautiful Bill Act*, Pub. L. 119-21, that President Trump signed into law on July 4, 2025, as well as to implement other Administration priorities.

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Reasonable Accommodations: The rulemaking sessions will be accessible to individuals with disabilities. If you need an auxiliary aid or service, please notify the person listed under **FOR FURTHER INFORMATION CONTACT** in this notice before the scheduled meeting date.

Registration is also required to view the virtual hearing. American Sign Language translation and closed captioning will be provided for the virtual hearing. We will post registration links for attendees who wish to observe on our website at <https://www.ed.gov/laws-and-policy/higher-education-laws-and-policy/higher-education-policy/negotiated-rulemaking-for-higher-education-2025-2026>. The Department will also post transcripts of the negotiations on that site.

The additional meeting will be conducted virtually and be available for the public to watch via livestream on the internet. Registration is required to observe the meeting via livestream. We will post a registration link on our website at <https://www.ed.gov/laws-and-policy/higher-education-laws-and-policy/higher-educationpolicy/negotiated-rulemaking-for-higher-education-2025-2026> prior to the meeting dates.

Accessible Format: On request to the program contact person listed under **FOR FURTHER INFORMATION CONTACT**, individuals with disabilities can obtain this document in an accessible format. The Department will provide the requestor with an accessible format that may include Rich Text Format (RTF) or text format (txt), a thumb drive, an MP3 file, braille, large print, audiotape, compact disc, or other accessible format.

Electronic Access to This Document: The official version of this document is the document published in the **Federal Register**. You may access the official edition of the **Federal Register** and the Code of Federal Regulations at www.govinfo.gov. At that site you can view this document, as well as all other documents of this Department published in the **Federal Register**, in text or portable document format (PDF). To use PDF, you must have Adobe Acrobat Reader, which is available for free on the site. You may also access documents of the Department published in the **Federal Register** by using the article search feature at www.federalregister.gov. Specifically, through the advanced search feature at this site, you can limit your search to documents published by the Department.

Program Authority: 20 U.S.C 1098a.

Christopher J. McCaghren,
Acting Assistant Secretary, Office of Postsecondary Education.

[FR Doc. 2025-19019 Filed 9-29-25; 8:45 am]

BILLING CODE 4000-01-P

SURFACE TRANSPORTATION BOARD

49 CFR Parts 1241 and 1251

[Docket No. EP 787]

Updating Class I Rail Carrier Reporting Requirements

AGENCY: Surface Transportation Board.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Board proposes to terminate Class I carriers' supplemental reporting of certain Positive Train Control (PTC) expenditures and to require Class I carriers to report two service metrics on a weekly basis. Because PTC is now fully implemented, the Board proposes deregulatory action to end this reporting. With respect to service-related reporting, the Board proposes to require Class I carriers to report metrics that would advance the Board's objective of ensuring rail service reliability.

DATES: Comments, as described below, are due by October 30, 2025. Replies are due by November 13, 2025.

ADDRESSES: All filings must be submitted to the Surface Transportation Board either via e-filing on the Board's website or in writing addressed to 395 E Street SW, Washington, DC 20423-0001. Filings will be posted to the Board's website and need not be served on other commenters or any other party to the proceeding.

FOR FURTHER INFORMATION CONTACT: Pedro Ramirez at (202) 915-0862. If you require accommodation under the Americans with Disabilities Act, please call (202) 245-0245.

SUPPLEMENTARY INFORMATION:

Positive Train Control Reporting

The Rail Safety Improvement Act of 2008 (RSIA) required Class I rail carriers to implement PTC—an automated safety system designed to prevent certain types of train accidents—by December 31, 2015, on main lines where intercity or commuter rail passenger transportation, as defined in 49 U.S.C. 24102, is regularly provided, and main lines over which five million or more gross tons of annual traffic and poison- or toxic-by-inhalation hazardous materials, as defined in 49 CFR 171.8, 173.115, and 173.132, are transported. 49 U.S.C.

2015(a)(1); *see also* 49 CFR 236.1019 (main line track exceptions). That deadline was later extended, pursuant to the Positive Train Control Enforcement and Implementation Act of 2015, to December 31, 2018, and railroads were allowed to individually petition the Federal Railroad Administration (FRA) for an alternative schedule and sequence that could further extend the deadline to a date that reflected implementation as soon as practicable but was no more than two additional years. 49 U.S.C. 20157(a)(1), (3)(A)–(D); 49 CFR 1.89.

Under 49 U.S.C. 11145(b)(1), the Board may require rail carriers to file with the Board an annual report containing “an account, in as much detail as the Board may require, of the affairs of the rail carrier.” 49 U.S.C. 11145(b)(1). The Board's regulations require each Class I rail carrier to submit such annual reports, known as R-1 reports, containing information about finances and operating statistics. 49 CFR 1241.11(a).

In response to a petition by Union Pacific Railroad Company (UP) in 2013, the Board adopted, via notice-and-comment rulemaking, a supplement to the annual R-1 reporting requirements specifically addressing PTC expenditures. *Reporting Requirements for Positive Train Control Expenses & Invs. (Reporting Requirements)*, EP 706, slip op. at 3–4 (STB served Aug. 14, 2013). In adopting the rule, the Board explained that:

[The supplement] would provide [the Board] with important information that would help identify transportation industry changes that may require attention by the agency and would assist the Board in preparing financial and statistical summaries and abstracts to provide itself, Congress, other government agencies, the transportation industry, and the public with transportation data useful in making regulatory policy and business decisions.

Id. at 3.

Accordingly, PTC expenditures today are incorporated into R-1 reports under the category of “capital investments and expenses” as well as in a “PTC Supplement” that breaks out PTC expenses from broader categories. *See* 49 CFR 1241.11(b).¹

The PTC Supplement requires the carriers to submit PTC versions of schedules 330 (road property and equipment improvements), 332 (depreciation base and rates—road property and equipment), 335

¹ R-1 reports, which include the PTC Supplement, are available on the Board's website.