

any sources of heat to prevent the heat from impairing the serviceability of the pipe, in accordance with requirements in § 192.325(c).

PHMSA notes that this advisory bulletin does not have the force and effect of law and is not meant to bind owners, operators, or the public in any way. This guidance will not be relied upon by the Department as an independent basis for affirmative enforcement action or other administrative penalty.

Issued in Washington, DC, on January 21, 2026, under authority delegated in § 1.97.

**Linda Daugherty,**

*Acting Associate Administrator for Pipeline Safety.*

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**BILLING CODE 4910–60–P**

## DEPARTMENT OF TRANSPORTATION

### Office of the Secretary

#### Beautifying Transportation Infrastructure Council; Public Meeting

**AGENCY:** Office of the Secretary (OST), Department of Transportation (DOT).

**ACTION:** Notice of public meeting.

**SUMMARY:** The Office of the Secretary of Transportation (OST) announces the first public meeting of the Beautifying Transportation Infrastructure Council (Council) on Monday, February 2, 2026. This notice announces the date, time, and location of the meeting, which will be open to the public virtually. The purpose of the Council is to advise the Secretary of Transportation on enhancing the aesthetic value of our Nation's transportation systems.

**DATES:** This meeting will be held on Monday, February 2, 2026, beginning at 1:00 p.m. Eastern Time (EST) and ending at 2:00 p.m. The exact start and end times are subject to change; please monitor <https://www.transportation.gov/beautify-transportation/council> for the most up-to-date information.

**ADDRESSES:** The Council will meet in-person at U.S. DOT Headquarters in Washington, DC. The public may join the meeting virtually, with information available on the Council website (<https://www.transportation.gov/beautifytransportation/council>) in advance of the meeting date. You must register in order to receive the meeting link and any meeting updates. Register here: [https://usdot.zoomgov.com/webinar/register/WN\\_7gP6ZdlGSYeDFFvufdQOAA](https://usdot.zoomgov.com/webinar/register/WN_7gP6ZdlGSYeDFFvufdQOAA).

If you need alternative formats or services because of disability, please

contact [beautifytransportation@dot.gov](mailto:beautifytransportation@dot.gov) with your request by Thursday, January 29, 2026.

**FOR FURTHER INFORMATION CONTACT:** The Council's Designated Federal Officer, Julianne Schwarzer, Office of the Assistant Secretary for Transportation Policy, Office of the Secretary, [BeautifyTransportation@dot.gov](mailto:BeautifyTransportation@dot.gov) or 617–999–9667.

#### SUPPLEMENTARY INFORMATION:

##### I. Background

The U.S. Secretary of Transportation (Secretary) established the Council as a Federal Advisory Committee in accordance with the Federal Advisory Committee Act (Pub. L. 92–463, 5 U.S.C. Ch. 10) to advise the Secretary of Transportation on enhancing the aesthetic value of our Nation's transportation systems.

The Council provides recommendations on policies, designs, and funding priorities that beautify transportation infrastructure, including highways, bridges, and transit hubs, while maintaining safety and efficiency. The Council identifies best practices, develops aesthetic performance metrics, and advises on projects that enhance public spaces and reflect local character.

##### II. Agenda

At the meeting, the proposed agenda will cover the Call to Order, Official Statement of the Designated Federal Officer, Meeting Logistics, Opening Remarks, Principles for Beautiful Transportation Infrastructure, and Review of Next Steps. The agenda is subject to change.

##### III. Public Participation

The meeting will be open to the public through a virtual meeting. Registration for the meeting can be found here: [https://usdot.zoomgov.com/webinar/register/WN\\_7gP6ZdlGSYeDFFvufdQOAA](https://usdot.zoomgov.com/webinar/register/WN_7gP6ZdlGSYeDFFvufdQOAA). Members of the public may submit comments to the Council in advance to the individual listed in the **FOR FURTHER INFORMATION CONTACT** section of this notice no later than Thursday, January 29, 2026.

All advance submissions will be reviewed by the Designated Federal Officer. If approved, advance submissions shall be circulated to the Council members for review prior to the meeting. All advance submissions will become part of the official record of the meeting.

**Authority:** The Council is a discretionary advisory committee under the authority of the U.S. Department of Transportation and was established in accordance with the provisions of the

Federal Advisory Committee Act, as amended, 5 U.S.C. Ch. 10.

**Loren A. Smith, Jr.,**

*Deputy Assistant Secretary for Transportation Policy.*

[FR Doc. 2026–01317 Filed 1–22–26; 8:45 am]

**BILLING CODE 4910–9X–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Information Collection Activities; Comment Request on Retirement Plans; Cash or Deferred Arrangements and Matching Contributions or Employee Contributions and Guidance With Respect to Matching Contributions Made on Account of Qualified Student Loan Payments

**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 March 24, 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](mailto:pra.comments@irs.gov). Include “OMB Control No. 1545–1669” in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to Kerry Dennis, (202) 317–5751.

**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:* Retirement Plans; Cash or Deferred Arrangements Under Section 401(k) and Matching Contributions or Employee Contributions Under Section 401(m) and Guidance Under Section 110 of the SECURE 2.0 Act with Respect to Matching Contributions Made on Account of Qualified Student Loan Payments Amounts.

*OMB Control Number:* 1545-1669.  
*Regulation Project Number(s):* TD 9169 and Notice 2024-63.

*Abstract:* The collections of information contained in TD 9169 are required by the Internal Revenue Service (IRS) to comply with requirements of sections 401(k)(12)(D) and 401(m)(11)(A)(ii) regarding notices that must be provided to eligible participants to apprise them of their rights and obligations under certain

plans. This information will be used by participants to determine whether to participate in the plan, and by the IRS to confirm that the plan complies with applicable qualification requirements to avoid adverse tax consequences.

The information required by § 1.401(k)-2(b)(3) will be used by employees to file their income tax returns and by the IRS to assess the correct amount of tax. And, the information provided under § 1.401(k)-1(d)(3)(iii)(C) will be used by employers in determining whether to make hardship distributions to participants.

For Notice 2024-63, the information is required for payments on qualified education loans to be QSLPs upon which an employer may make matching contributions. Plan sponsors will use the collected information to process claims for QSLP matches for employees in the plan.

*Current Actions:* The IRS is increasing the TD 9169 number of respondents to 87,500. This is increasing the burden hours by 124,250 due to Agency estimate. The Notice 2024-63 increases the number of employees who are eligible to receive matching contributions to include employees who make QSLPs. This is increasing the burden for the OMB submission by 96,875 hours due to a new statute.

*Type of Review:* Reinstatement with change.

*Affected Public:* Business or other for-profit, Not-for-profit institutions and State, Local or Tribal Government.

*Estimated Number of Responses:* 475,000.

*Estimated Time per Response:* 28 minutes.

*Estimated Total Annual Burden Hours:* 221,125 hours.

Dated: January 20, 2026.

**Kerry Dennis,**

*Tax Analyst.*

[FR Doc. 2026-01228 Filed 1-22-26; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Quarterly Publication of Individuals, Who Have Chosen To Expatriate**

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

**ACTION:** Notice.

This notice is provided in accordance with IRC section 6039G of the Health Insurance Portability and Accountability Act (HIPAA) of 1996, as amended. This listing contains the name of each individual losing United States citizenship (within the meaning of section 877(a) or 877A) with respect to whom the Secretary received information during the quarter ending December 31, 2025. For purposes of this listing, long-term residents, as defined in section 877(e)(2), are treated as if they were citizens of the United States who lost citizenship.

Last name	First name	Middle name/initials
ABBEY .....	SUE .....	MARIE
ABEYA .....	EVA .....	DULCENA
ABEYA .....	JEREMY .....	BONDAD
ABOITIZ .....	DAVID .....	MIKEL
ACESTOR .....	NATHALIE .....	M.A.
ACHTMAN .....	AVIEL .....	HELEN
AFFOLTER .....	ALEXANDER .....	WOO CHEOL
AFLALO .....	MIGUEL	
AKUTAGAWA .....	TOMOYUKI	
ALEMU .....	EZSEGENET	
ALFRED .....	JAMES .....	ROBERT
ALGEO .....	DEBORAH .....	MARIE
ALICI .....	ESEN	
ALKEBY .....	SARA .....	ELISABETH
ALTENDORFER .....	ELFRIEDE	
AMAGASE .....	HARUNOBU	
AMAGASE .....	YUMI	
ANDERSON .....	CHERYL .....	DAWN
ANDRAUD .....	MARINE .....	LAETITIA
ANDRES .....	KAREN .....	LINDA
ANSCHAU .....	ALICIA .....	CATHERINE
ANSCHAU .....	DEBORAH .....	ANNE
ANTABI .....	TAMER	
ARAICHE .....	DIANE .....	THERESA
AREND .....	DENNIS	
ARMSTRONG .....	NICHOLAS .....	CHARLES
ASAGE .....	AIMI	
ASANTE .....	ERIKA .....	MARGRIT
ATTAR .....	MUHANAD .....	SAMI
AULL .....	SAMUEL .....	ALBERT