

TABLE 2—ANNUAL BURDEN ESTIMATES—Continued

Form No.	Information collection	Number of respondents	Time per response (minutes)	Opportunity cost per response	Frequency of response	Total burden hours	Total opportunity costs
NHTSA 2114	Study Drive (Cones Course).	16	130	89.03	1	35	1,424
Annual Estimates	111	4,533	

Estimated Total Annual Burden Cost: Participation in this study is voluntary, and there are no costs to respondents beyond the time spent completing the questionnaires and visits to the study facility. Further, there is no preparation of data required or expected of respondents, thus there are no record keeping costs to the respondents. Participants do not incur capital and start-up costs, nor do they incur fuel costs as the vehicles being driven are not the participants vehicles. Individuals will complete one study drive, either the test track drive or the cones course drive. For individuals who participate in the test track study, they will be offered \$375 as compensation for their participation. For individuals who participate in the cones course study, participants will be offered \$300 as compensation for completing the study requirements. Our experience indicates that anything less than the rate of \$150 per hour for total compensation would likely result in failure to recruit enough participants to provide adequate statistical power. This level of compensation is in line with past similar efforts given the activities it requires of participants.

Public Comments Invited: You are asked to comment on any aspects of this information collection, including (a) whether the proposed collection of information is necessary for the proper performance of the functions of the Department, including whether the information will have practical utility; (b) the accuracy of the Department's estimate of the burden of the proposed information collection; (c) ways to enhance the quality, utility and clarity of the information to be collected; and (d) ways to minimize the burden of the collection of information on respondents, including the use of automated collection techniques or other forms of information technology.

(Authority: The Paperwork Reduction Act of 1995; 44 U.S.C. Chapter 35, as amended; 49 CFR 1.49; and DOT Order 1351.29A.)

Cem Hatipoglu,

Associate Administrator, Vehicle Safety Research.

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DEPARTMENT OF TRANSPORTATION

Pipeline and Hazardous Materials Safety Administration

[Docket No. PHMSA–2026–0397]

Pipeline Safety: Advisory Bulletin on Protecting Pipeline Integrity During Extreme Winter Weather, Rapid Thaw, and Geohazard Events

AGENCY: Pipeline and Hazardous Materials Safety Administration (PHMSA), Department of Transportation (DOT).

ACTION: Notice; issuance of advisory bulletin.

SUMMARY: PHMSA is issuing this advisory bulletin to all owners and operators of gas and hazardous liquid pipeline facilities to highlight safety risks associated with extreme winter weather. This includes impacts from heavy snowfall, ice expansion within pipeline facilities, flooding related to winter thaw, and frost heave resulting from sustained, unusually cold temperatures. This bulletin emphasizes the need for winterizing facilities in anticipation of cold weather events and heightened monitoring of ground movement and external loads to ensure the continued safe operation of the Nation's energy infrastructure.

FOR FURTHER INFORMATION CONTACT: Owners and operators of pipelines subject to regulation by PHMSA should contact the appropriate PHMSA Region Office. The PHMSA Region Offices and their contact information are as follows:

- **Eastern Region:** 609–771–7800 (Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Ohio, Pennsylvania,

Rhode Island, Vermont, Virginia, and West Virginia).

- **Southern Region:** 404–832–1147 (Alabama, Florida, Georgia, Kentucky, Mississippi, North Carolina, Puerto Rico, South Carolina, and Tennessee).

- **Central Region:** 816–329–3800 (Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, and Wisconsin).

- **Southwest Region:** 713–272–2859 (Arkansas, Louisiana, New Mexico, Oklahoma, and Texas).

- **Western Region:** 720–963–3160 (Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington, and Wyoming).

Owners and operators of intrastate pipelines should contact the appropriate State pipeline safety authority. A list of State pipeline safety authorities is available at www.napsr.org.

SUPPLEMENTARY INFORMATION: The winter of 2025–2026 has brought record-breaking snowfall and unusually low temperatures to many regions across the United States. PHMSA is aware that certain parts of the country are experiencing temperatures significantly below historical norms. These extreme conditions present unique risks to pipeline systems that may not have been originally designed for sustained sub-zero environments or the rapid changes associated with a winter thaw.

I. Identified Safety Threats

1. Heavy Snowfall and Ice Accumulation

Excessive snow and ice accumulation can impose significant external loads on above-ground pipeline facilities, including tank roofs, valves, regulators, and meter sets. Heavy snow can also block essential vents for pressure relief valves or gas regulators, potentially leading to overpressure conditions or the accumulation of hazardous vapors in confined spaces.

2. Rapid Winter Thaw and Flooding

As temperatures rise following heavy snowfall, the resulting “winter thaw” often leads to localized flooding and

high-water velocity in rivers and streams. This presents several risks:

- *Scour and Erosion*: Rapidly moving water can expose buried pipelines or undermine the supports of above-ground facilities.
- *Buoyancy*: Flooding can exert upward pressure on large-diameter pipelines, potentially causing them to shift or float if the soil cover is saturated or eroded.

3. Frost Heave and Ground Movement

Sustained cold temperatures may lead to deep frost penetration. In areas currently experiencing unusually cold temperatures, the soil may be subject to frost heave—the upward swelling of soil during freezing conditions. Impacts of frost heave may include:

- *Unusual Stress/Strain*: When soil freezes and expands, it exerts significant longitudinal and lateral forces on the pipe.
- *Geohazard Impact*: Pipelines in these areas may be subject to unusual stress or strain due to ground movement. If the pipeline is constrained by rigid “stress-based” design or legacy repairs, these forces can lead to buckling, girth weld failure, or the propagation of existing cracks.

4. Ice Expansion

Ice expansion—specifically, frost heave and the freezing of trapped water inside components causing damage to valves, pipes, and fittings—is the primary cause of cold-weather failures reported to PHMSA. Instrumentation and control lines are also highly vulnerable during extreme temperature changes.

II. Advisory Bulletin (ADB-2026-03)

To: Owners and Operators of Gas and Hazardous Liquid Pipeline Facilities.

Subject: Pipeline Safety: Protecting Pipeline Integrity During Extreme Winter Weather, Rapid Thaw, and Geohazard Events.

Advisory: Owners and operators are advised to consider implementing the following measures:

- *Accelerate Field Patrols*: Conduct aerial and ground patrols in areas with heavy snow and ice accumulation or emerging flood conditions to identify exposed pipe, leaning equipment, or blocked vents.
- *Monitor Unusual Cold Zones*: Operators in regions experiencing temperatures well below their typical design thresholds should consider evaluating the potential for frost heave. Use instrumentation where available to monitor for unexpected strain or displacement.
- *Review Geohazard Plans*: Update geohazard management plans to account

for rapid thaw cycles. Ensure response teams are staged in areas where historical data suggests high vulnerability to washouts or flooding.

- *Inspect Above-Ground Facilities*: Clear snow and ice from essential safety equipment, including emergency shutdown valves, relief vents, and instrumentation. Verify that snow removal equipment (e.g., plows) has not accidentally struck or damaged pipeline components.

- *Winterize Above-Ground Facilities*: Drain water from valves, flanges, and piping prior to freezing conditions, keep control boxes dry and monitor for moisture, and ensure vulnerable components are upgraded to models designed for cold weather.

- *Communication with Emergency Responders*: Maintain clear lines of communication with local officials as weather conditions transition from freezing to thaw, ensuring a coordinated response to any localized energy crises.

III. Regulatory Oversight

Owners and operators are reminded that under 49 Code of Federal Regulations (CFR) 192.613 and 195.401, they must have a procedure for continuing surveillance of their facilities to determine and take appropriate action concerning changes in conditions. Extreme weather events constitute a change in condition that may require a proactive safety response.

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.

Issued in Washington, DC, under authority delegated in 49 CFR 1.97.

Linda Daugherty,

Acting Associate Administrator for Pipeline Safety.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Proceeds of Bonds Used for Reimbursement

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 April 13, 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. Include “OMB Control No. 1545-1226” in the subject line of the message.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of this collection should be directed to Jason Schoonmaker, (801) 620-6008.

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: Proceeds of Bonds Used for Reimbursement.

OMB Control Number: 1545-1226.

Regulation Project Number: 26 CFR 1.150-2.

Abstract: This regulation clarifies when the allocation of bond proceeds to reimburse expenditures previously made by an issuer of the bond is treated as an expenditure of the bond proceeds. The issuer must express a reasonable official intent, on or prior to the date of payment, to reimburse the expenditure