

flight, accomplishing these corrective actions in accordance with a method approved by the Manager, International Validation Branch, FAA; or EASA; or Airbus Helicopters' EASA Design Organization Approval (DOA). If approved by the DOA, the approval must include the DOA-authorized signature.

(9) This AD does not adopt the "Remarks" section of EASA AD 2025-0239.

(i) Special Flight Permits

Special flight permits, as described in 14 CFR 21.197 and 21.199, are not allowed.

(j) Alternative Methods of Compliance (AMOCs):

(1) 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 local Flight Standards District 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 (k) of this AD and email to AMOC@faa.gov.

(2) Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the local Flight Standards District Office/certificate holding district office.

(k) Additional Information

For more information about this AD, contact Aryanna Sanchez, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; phone: (520) 990-9321; email: aryanna.t.sanchez@faa.gov.

(l) 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 the AD specifies otherwise.

(i) European Union Aviation Safety Agency (EASA) AD 2025-0239, dated October 27, 2025.

(ii) [Reserved]

(3) For EASA material identified in this AD, contact EASA, Konrad-Adenauer-Ufer 3, 50668 Cologne, Germany; phone: +49 221 8999 000; email: ADS@easa.europa.eu; website: easa.europa.eu. You may find this EASA AD on the EASA website at ad.easa.europa.eu.

(4) You may view this material at the FAA, Airworthiness Products Section, Operational Safety Branch, 10101 Hillwood Parkway, Fort Worth, TX 76177. For information on the availability of this material at the FAA, call (817) 222-5110.

(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 or email fr.inspection@nara.gov.

Issued on June 26, 2026.

Christopher R. Parker,

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

[FR Doc. 2026-13368 Filed 7-1-26; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 31

[REG-113229-25]

RIN 1545-BR73

Increase in Threshold for Requiring Information Reporting With Respect to Certain Payees; Extension and Modification of Limitation on Wagering Losses; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking; notice of hearing.

SUMMARY: This document provides a notice of public hearing on the notice of proposed rulemaking (REG-113229-25) published in the **Federal Register** on April 17, 2026. The proposed regulations contain proposed amendments relating to the dollar thresholds in regulations governing information reporting for payments made in the course of a trade or business and the corresponding backup withholding regulations. The proposed regulations also contain proposed amendments to the regulations governing wagering losses.

DATES: The hearing is scheduled to be held on July 17, 2026, at 10:00 a.m. Eastern Time (ET). The IRS must receive speakers' outlines of the topics to be discussed by July 7, 2026. If no outlines are received by July 7, 2026, the hearing will be cancelled.

ADDRESSES: The hearing will be conducted by teleconference only. Send an outline of topic submission electronically via the Federal eRulemaking Portal at www.regulations.gov (indicate IRS and REG-113229-25). Send paper submissions to CC:PA:01:PR, (REG-113229-25), Room 5503, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, William Prater at (202) 317-6845 (not a toll-free number); concerning submissions of requests to testify or

attend the hearing, the Publications and Regulations Section at (202) 317-6901 (not toll-free number) or by email at publichearings@irs.gov (preferred).

SUPPLEMENTARY INFORMATION: The subject of the hearing is the notice of proposed rulemaking (REG-113229-25) published in the **Federal Register** on April 17, 2026 (91 FR 20599).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Individuals who wish to testify at the hearing must submit an outline of the topics to be discussed and the time to be devoted to each topic by July 7, 2026. A period of 10 minutes will be allotted to each testimony.

An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available via www.regulations.gov under the title of Supporting & Related Material. If no outline of the topics to be discussed is received by July 7, 2026, the hearing will be cancelled and a notice of cancellation of the public hearing will be published in the **Federal Register**.

Individuals who wish to testify at the hearing must send an email to publichearings@irs.gov to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number REG-113229-25) and the language "TESTIFY Telephonically." For example, the subject line may say: Request to TESTIFY Telephonically at Hearing for REG-113229-25.

Individuals who wish to attend the public hearing without testifying must also send an email to publichearings@irs.gov to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number (REG-113229-25) and the language "ATTEND Hearing Telephonically." For example, the subject line may say: Request to ATTEND Hearing Telephonically for REG-113229-25. Requests to attend the hearing must be received by July 15, 2026.

Hearings will be made accessible to people with disabilities. To request special assistance during a hearing please contact the Publications and Regulations Section by sending an email to publichearings@irs.gov (preferred) or by telephone at (202) 317-6901 (not a toll-free number) by July 14, 2026.

Any additional questions regarding speaking at or attending the hearing may

also be emailed to publichearings@irs.gov.

Oluwafunmilayo A. Taylor,

Section Chief, Publications and Regulations Section, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 2026–13370 Filed 7–1–26; 8:45 am]

BILLING CODE 4831–GV–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA–R04–OAR–2024–0362; FRL–13404–01–R4]

Air Plan Approval; Alabama; Transportation Conformity

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The Environmental Protection Agency (EPA) is proposing to approve a State Implementation Plan (SIP) revision submitted by the State of Alabama, through the Alabama Department of Environmental Management (ADEM) on April 7, 2026. The SIP revision replaces the previously approved transportation conformity memorandum of agreement (MOA) with an updated MOA concerning transportation conformity criteria and procedures related to interagency consultation, conflict resolution, public participation, and enforceability of certain transportation-related control and mitigation measures. The SIP revision also makes a minor stylistic change to the Transportation Conformity and General Conformity rules in the Alabama SIP. EPA is proposing to determine that Alabama's April 7, 2026, SIP revision is consistent with the applicable provisions of the Clean Air Act (CAA or Act).

DATES: Comments must be received on or before August 3, 2026.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA–R04–OAR–2024–0362 at www.regulations.gov. Follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from Regulations.gov. EPA may publish any comment received to its public docket. Do not submit electronically any information you consider to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Multimedia submissions (audio, video, etc.) must be accompanied by a written comment. The written comment is considered the official comment and

should include discussion of all points you wish to make. EPA will generally not consider comments or comment contents located outside of the primary submission (*i.e.*, on the web, cloud, or other file sharing system). For additional submission methods, the full EPA public comment policy, information about CBI or multimedia submissions, and general guidance on making effective comments, please visit <http://www.epa.gov/dockets/commenting-epa-dockets>.

FOR FURTHER INFORMATION CONTACT:

Weston Freund, Air Regulatory Management Section, Air Planning and Implementation Branch, Air and Radiation Division, U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street SW, Atlanta, Georgia 30303–8960. The telephone number is (404) 562–8773. Mr. Freund can also be reached via electronic mail at freund.weston@epa.gov.

SUPPLEMENTARY INFORMATION:

I. Background

A. What is transportation conformity?

Transportation conformity is required under section 176(c) of the CAA and is a process that ensures federally supported transportation activities are consistent with (“conform to”) the purposes of the SIP. Examples of transportation activities include federally supported highway projects, transit projects, transportation plans, and transportation improvement projects (TIPs). Transportation conformity applies to areas that are designated as nonattainment for transportation-related national ambient air quality standards (NAAQS) (*i.e.*, ozone, particulate matter (*e.g.*, PM_{2.5} and PM₁₀), carbon monoxide (CO), and nitrogen dioxide (NO₂)) and to certain areas that have been redesignated to attainment for a transportation-related NAAQS.¹

Pursuant to CAA section 176(c), conformity means conformity to a SIP's purpose of eliminating or reducing the severity and number of violations of the NAAQS and achieving expeditious attainment of such standards. Further, conformity also means that no federal or federally-supported activity under section 176(c)(1) will: (1) cause or contribute to any new violation of any NAAQS in any area, (2) increase the frequency or severity of any existing violation of any standard in any area, or (3) delay timely attainment of any

standard or any required interim emission reductions or other milestones in any area. The requirements of section 176(c) of the CAA apply to all departments, agencies, and instrumentalities of the federal government.

Transportation conformity refers only to the conformity of transportation plans, programs, and projects that are funded or approved under title 23 of the United States Code (U.S.C.) or the Federal Transit Act (49 U.S.C. Chapter 53). Pursuant to section 176(c) of the CAA, EPA issues criteria and procedures for determining conformity of transportation plans, programs, and projects to a SIP. One of the requirements is that each state submit a revision to its SIP to include conformity criteria and procedures.

B. Why are states required to submit a transportation conformity SIP?

EPA promulgated the first federal transportation conformity criteria and procedures (“Conformity Rule”) on November 24, 1993 (*see* 58 FR 62188), codified at 40 CFR part 51, subpart T and 40 CFR part 93. Among other things, the rule required states to address all provisions of the conformity rule in their SIPs, frequently referred to as “conformity SIPs.” Under 40 CFR 51.390, most sections of the Conformity Rule were required to be copied verbatim into the SIP. Since then, the rule has been revised several times.

On August 10, 2005, the “Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users” (SAFETEA–LU) was signed into law. SAFETEA–LU revised section 176(c) of the CAA transportation conformity provisions by streamlining the requirements for conformity SIPs. Under SAFETEA–LU, states are required to address and tailor only three sections of the rule in their conformity SIPs: 40 CFR 93.105, 40 CFR 93.122(a)(4)(ii), and 40 CFR 93.125(c). In general, states are no longer required to submit conformity SIP revisions that address the other sections of the conformity rule. These changes took effect on August 10, 2005, when SAFETEA–LU was signed into law.

A transportation conformity SIP can be developed as a state rule, a memorandum of understanding, or a MOA. MOAs must establish the roles and procedures for transportation conformity and include the detailed consultation procedures developed for that particular area. The MOAs are enforceable through the signature of all the transportation and air quality agencies, including EPA and the U.S. Department of Transportation (USDOT),

¹ In general, transportation conformity does not apply for areas that have completed the entirety of the required maintenance period (*i.e.*, typically 20 years after redesignation). *See* 40 CFR 93.102(b)(4).