

109–59, Moving Ahead for Progress in the 21st Century Act (MAP–21), Public Law 112–141, 49 CFR 1.46, and Fixing America's Surface Transportation Act (FAST Act), Public Law 114–94, sec. 1112.

Issued in Washington, DC.

Cha-Chi Fan,

Director, Office of Data Development and Standards, Bureau of Transportation Statistics, Office of the Assistant Secretary for Research and Technology.

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DEPARTMENT OF THE TREASURY

Bureau of the Fiscal Service

Prompt Payment Interest Rate; Contract Disputes Act

AGENCY: Bureau of the Fiscal Service, Treasury.

ACTION: Notice of prompt payment interest rate; Contract Disputes Act.

SUMMARY: For the period beginning July 1, 2026, and ending on December 31, 2026, the prompt payment interest rate is 4–3/4 per centum per annum.

DATES: Applicable July 1, 2026, to December 31, 2026.

ADDRESSES: Comments or inquiries may be mailed to: Alternative Payments Division, Bureau of the Fiscal Service, 801 9th Street NW, Washington, DC 20220. Comments or inquiries may also be emailed to *PromptPayment@fiscal.treasury.gov*.

FOR FURTHER INFORMATION CONTACT: Pavita Murthi, Alternative Payments Division, (202) 874–5303; or Ashlee Adams, Senior Counsel, Office of the Chief Counsel, (304) 480–8692.

SUPPLEMENTARY INFORMATION: An agency that has acquired property or service from a business concern and has failed to pay for the complete delivery of property or service by the required payment date shall pay the business concern an interest penalty. 31 U.S.C. 3902(a). The Contract Disputes Act of 1978, sec. 12, Public Law 95–563, 92 Stat. 2389, and the Prompt Payment Act, 31 U.S.C. 3902(a), provide for the calculation of interest due on claims at the rate established by the Secretary of the Treasury.

The Secretary of the Treasury has the authority to specify the rate by which the interest shall be computed for interest payments under section 12 of the Contract Disputes Act of 1978 and under the Prompt Payment Act. Under the Prompt Payment Act, if an interest penalty is owed to a business concern,

the penalty shall be paid regardless of whether the business concern requested payment of such penalty. 31 U.S.C. 3902(c)(1). Agencies must pay the interest penalty calculated with the interest rate, which is in effect at the time the agency accrues the obligation to pay a late payment interest penalty. 31 U.S.C. 3902(a). “The interest penalty shall be paid for the period beginning on the day after the required payment date and ending on the date on which payment is made.” 31 U.S.C. 3902(b).

Therefore, notice is given that the Secretary of the Treasury has determined that the rate of interest applicable for the period beginning July 1, 2026, and ending on December 31, 2026, is 4¾ per centum per annum.

Joseph Gioeli, III,

Acting Commissioner, Bureau of the Fiscal Service.

[FR Doc. 2026–13903 Filed 7–8–26; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Notice of Qualified Equity Investment for New Markets Credit

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 September 8, 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. 1545–2065” in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Marcus W. McCrary, 470–769–2001.

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: Notice of Qualified Equity Investment for New Markets Credit.

OMB Control Number: 1545–2065.

Form Number: 8874–A.

Abstract: Community Development Entities (CDEs) must provide notice to any taxpayer who acquires a qualified equity investment in the CDE at its original issue that the equity investment is a qualified equity investment entitling the taxpayer to claim the new markets credit. Form 8874–A is used to make the notification as required under Regulations section 1.45D–1(g)(2)(i)(A).

Current Actions: There is no change to the previously approved information collection. However, the burden was recalculated for a better estimate.

Type of Review: Extension of a currently approved collection.

Affected Public: Business, other for-profit organizations, and Not-for-profit organizations.

Estimated Number of Responses: 500.

Estimated Time per Response: 5 hours, 24 minutes.

Estimated Total Annual Burden Hours: 2,700.

Dated: July 6, 2026.

Marcus W. McCrary,
Tax Analyst.

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