

the preliminary EIS alternatives, information, and analyses, should be directed to ADOT at the addresses provided in the **ADDRESSES** section of this notice.

(Catalog of Federal Domestic Assistance Program Number 20.205, Highway Planning and Construction. The regulations implementing Executive Order 12372 regarding intergovernmental consultation on Federal programs and activities apply to this program.)

Anthony N. Sarhan,
Deputy Division Administrator, Phoenix,
Arizona.

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DEPARTMENT OF TRANSPORTATION

Federal Railroad Administration

[Docket Number FRA–2010–0039]

South Florida Regional Transportation Authority's Request To Amend Its Positive Train Control System

AGENCY: Federal Railroad Administration (FRA), Department of Transportation (DOT).

ACTION: Notice of availability and request for comments.

SUMMARY: This document provides the public with notice that, on April 30, 2025, South Florida Regional Transportation Authority (SFRTA) submitted a request for amendment (RFA) to its FRA-certified positive train control (PTC) system to temporarily disable the system while upgrading end of life wayside signal operating equipment. FRA is publishing this notice and inviting public comment on the railroad's RFA to its PTC system.

DATES: FRA will consider comments received by May 28, 2025. FRA may consider comments received after that date to the extent practicable and without delaying implementation of valuable or necessary modifications to a PTC system.

ADDRESSES:

Comments: Comments may be submitted by going to <https://www.regulations.gov> and following the online instructions for submitting comments.

Instructions: All submissions must include the agency name and the applicable docket number. The relevant PTC docket number for this host railroad is Docket No. FRA–2010–0039. For convenience, all active PTC dockets are hyperlinked on FRA's website at [https://railroads.dot.gov/research-development/program-areas/train-](https://railroads.dot.gov/research-development/program-areas/train-control/ptc/railroads-ptc-dockets)

[control/ptc/railroads-ptc-dockets](https://www.regulations.gov). All comments received will be posted without change to <https://www.regulations.gov>; this includes any personal information.

FOR FURTHER INFORMATION CONTACT:

Gabe Neal, Staff Director, Signal, Train Control, and Crossings Division, telephone: 816–516–7168, email: Gabe.Neal@dot.gov.

SUPPLEMENTARY INFORMATION: In general, Title 49 United States Code (U.S.C.) Section 20157(h) requires FRA to certify that a host railroad's PTC system complies with Title 49 Code of Federal Regulations (CFR) Part 236, Subpart I, before the technology may be operated in revenue service. Before making certain changes to an FRA-certified PTC system or the associated FRA-approved PTC Safety Plan (PTCSP), a host railroad must submit, and obtain FRA's approval of, an RFA to its PTC system or PTCSP under 49 CFR 236.1021.

Under 49 CFR 236.1021(e), FRA's regulations provide that FRA will publish a notice in the *Federal Register* and invite public comment in accordance with 49 CFR part 211, if an RFA includes a request for approval of a material modification of a signal or train control system. Accordingly, this notice informs the public that, on April 30, 2025, SFRTA submitted an RFA to its Interoperable Electronic Train Management System (I–ETMS), which seeks FRA's approval to disable I–ETMS temporarily, between July 25, 2025, starting at 2200 and July 28, 2025, ending at 0400, to replace Control Points at CP Hardy and CP Plantation and the existing PTC wayside interface units. That RFA is available in Docket No. FRA–2010–0039.

Interested parties are invited to comment on SFRTA's RFA by submitting written comments or data. During FRA's review of this railroad's RFA, FRA will consider any comments or data submitted within the timeline specified in this notice and to the extent practicable, without delaying implementation of valuable or necessary modifications to a PTC system. *See* 49 CFR 236.1021; *see also* 49 CFR 236.1011(e). Under 49 CFR 236.1021, FRA maintains the authority to approve, approve with conditions, or deny a railroad's RFA at FRA's sole discretion.

Privacy Act Notice

In accordance with 49 CFR 211.3, FRA solicits comments from the public to better inform its decisions. DOT posts these comments, without edit, including any personal information the commenter provides, to <https://www.regulations.gov>, as described in

the system of records notice (DOT/ALL–14 FDMS), which can be reviewed at <https://www.transportation.gov/privacy>. *See* <https://www.regulations.gov/privacy-notice> for the privacy notice of [regulations.gov](https://www.regulations.gov). To facilitate comment tracking, we encourage commenters to provide their name, or the name of their organization; however, submission of names is completely optional. If you wish to provide comments containing proprietary or confidential information, please contact FRA for alternate submission instructions.

Issued in Washington, DC.

Carolyn R. Hayward-Williams,
Director, Office of Railroad Systems and Technology.

[FR Doc. 2025–07973 Filed 5–7–25; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Low Income Taxpayer Clinic Grant Program; Availability of 2026 Grant Application Package

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Solicitation of grant applications.

SUMMARY: This document contains a notice that the IRS has provided a grant opportunity in www.grants.gov for organizations interested in applying for a Low Income Taxpayer Clinic (LITC) matching grant. The IRS is authorized to award multi-year LITC grants not to exceed three years. Grants may be awarded for the development/start up, expansion, or continuation of programs providing qualified services to eligible taxpayers. The budget and the period of performance for the grant will be January 1, 2026–December 31, 2026. The application period runs from May 15, 2025, through July 14, 2025.

DATES: All applications and requests for continued funding for the 2026 grant year must be filed electronically by 11:59 p.m. (Eastern Time) on July 14, 2025. The funding number is TREAS–GRANTS–042026–001, and the Catalog of Federal Domestic Assistance program number is 21.008, *see* www.sam.gov. The IRS is scheduling two optional informational webinars, Session One on May 8, and Session Two on May 22, 2025, to cover the full application process. *See* www.irs.gov/advocate/low-income-taxpayer-clinics for complete details, including posted materials and any changes to the date and time.

FOR FURTHER INFORMATION CONTACT:

Karen Tober at (202) 317–4700 (not a

toll-free number) The LITC Program Office at (202) 317-4700 or by email at karen.toberLITCProgramOffice@irs.gov. The LITC Program Office, located at: IRS, Taxpayer Advocate Service, LITC Grant Program Administration Office, TA:LITC, 1111 Constitution Avenue NW, Room 1034, Washington, DC 20224. Copies of the 2026 *Grant Application Package and Guidelines*, IRS Publication 3319 (Rev. 5-2025), can be downloaded from the IRS internet site at [https://](https://www.taxpayeradvocate.irs.gov/about-us/litc-grants/)

www.taxpayeradvocate.irs.gov/about-us/litc-grants/. See <https://youtu.be/6kRrjN-DNYQ> for a short video about the LITC Program. Note: To assist organizations in applying for funding, the “Reminders and Tips for Completing Form 13424-M” available at <https://www.taxpayeradvocate.irs.gov/about-us/litc-grants/> will include instructions for which questions an organization should complete if requesting funding only for the English as a second language (ESL) Education Program described in this notice.

SUPPLEMENTARY INFORMATION:

Background

Pursuant to Internal Revenue Code (IRC) § 7526, the IRS will annually award up to \$6,000,000 (unless otherwise provided by Congressional appropriation) to qualified organizations, subject to the limitations in the statute. The IRS will allow applicants to request up to \$200,000 for the 2026 grant year. The IRS will also continue the ESL Education Program that was rolled out as part of the February 2023 supplemental funding opportunity. For FY 2026, if Congress significantly reduces the overall amount of LITC grant funding or reduces the per-clinic funding cap, the IRS will adjust each grant recipient's award to reflect any limitations in place at that time.

For an applicant proposing to provide tax controversy representation, at least 90 percent of the taxpayers represented by the clinic must have incomes which do not exceed 250 percent of the federal poverty level as determined under criteria established by the Director of the Office of Management and Budget. See 90 FR 5917 (Jan. 17, 2025). In addition, the amount in controversy for the tax year to which the controversy relates generally cannot exceed the amount specified in IRC § 7463 (\$50,000) for eligibility for special small tax case procedures in the United States Tax Court. IRC § 7526(c)(5) requires clinics to provide dollar-for-dollar matching funds, which may consist of funds from other non-federal sources or

contributions of volunteer time. See IRS Pub. 3319 for additional details. An applicant who is planning to operate a program to inform ESL taxpayers about their taxpayer rights and responsibilities must have either a volunteer or a staff member designated as a Qualified Tax Expert, generally an attorney, enrolled agent or certified public accountant, to review and approve all educational material.

Mission Statement

Low Income Taxpayer Clinics ensure the fairness and integrity of the tax system for taxpayers who are low-income or ESL by providing *pro bono* representation on their behalf in tax disputes with the IRS; educating them about their rights and responsibilities as taxpayers; and identifying and advocating for issues that impact low-income and ESL taxpayers.

Type of Qualified Services an Organization Can Provide

IRC § 7526(b)(1)(A) authorizes the IRS to award grants to organizations that represent low-income taxpayers in controversies before the IRS or provide education to ESL taxpayers regarding their taxpayer rights and responsibilities.

Pursuant to the ESL Education Program a grant may be awarded to an organization to operate a program to inform ESL taxpayers about their taxpayer rights and responsibilities under the IRC without the requirement to also provide tax controversy representation to low-income taxpayers. See IRS Pub. 3319 for examples of what constitutes a “clinic.” Applicants should note clearly on their applications their intent to apply for the ESL Education Program and should carefully follow the instructions provided.

Selection Consideration

Despite the IRS's efforts to foster parity in availability and accessibility in choosing organizations receiving LITC matching grants and the continued increase in clinic services nationwide, there remain communities that are underserved by clinics— the states of Hawaii, Kansas, Montana, and West Virginia. In addition, Florida, Nevada and South Dakota have only partial coverage. The uncovered counties in those states are listed below:

Florida—Brevard, Citrus, Glades, Hamilton, Hardee, Hendry, Hernando, Highlands, Indian River, Lafayette, Lake, Madison, Martin, Nassau, Okeechobee, Orange, Osceola, Polk, Seminole, St. Johns, St. Lucie, Sumter, Suwannee, Taylor, and Volusia.

Nevada—Carson City, Churchill, Douglas, Esmeralda, Eureka, Humboldt, Lander, Lincoln, Lyon, Mineral, Nye, Pershing, Storey, White Pine, and Elk.

South Dakota—Aurora, Beadle, Bennett, Bon Homme, Brookings, Brown, Brule, Buffalo, Butte, Campbell, Charles Mix, Clark, Clay, Codington, Corson, Custer, Davison, Deuel, Dewey, Douglas, Edmunds, Fall River, Faulk, Grant, Gregory, Haakon, Hamlin, Hand, Hanson, Harding, Hughes, Hutchinson, Hyde, Jackson, Jerauld, Jones, Kingsbury, Lake, Lawrence, Lincoln, Lyman, McCook, McPherson, Meade, Mellette, Miner, Minnehaha, Moody, Oglala Lakota, Pennington, Perkins, Potter, Sanborn, Shannon, Spink, Stanley, Sully, Todd, Tripp, Turner, Union, Walworth, Yankton, and Ziebach.

Although each application for the 2026 grant year will be given due consideration, the IRS is especially interested in receiving applications from organizations providing services in these underserved geographic areas. For the ESL Education Program, special consideration will be given to established organizations with existing community partnerships that can swiftly implement and deliver services to the target audiences.

As in prior years, the IRS will consider a variety of factors in determining whether to award a grant, including: (1) the number of taxpayers who will be assisted by the organization, including the number of ESL taxpayers in that geographic area; (2) the existence of other LITCs assisting the same population of low-income and ESL taxpayers; (3) the quality of the program offered by the organization, including the qualifications of its administrators and qualified representatives, and its record in providing services to low-income taxpayers; (4) the quality of the organization, including the reasonableness of the proposed budget; (5) the organization's compliance with all federal tax obligations (filing and payment); (6) the organization's compliance with all federal nontax monetary obligations (filing and payment); (7) whether debarment or suspension (31 CFR part 19) applies or whether the organization is otherwise excluded from or ineligible for a federal award; and (8) alternative funding sources available to the organization, including amounts received from other grants and contributors and the endowment and resources of the institution sponsoring the organization.

For programs where all or most of cases will be placed with volunteers the following will be considered: (1) the

quality of the representatives (attorneys, certified public accountants, or enrolled agents who have agreed to accept taxpayer referrals from an LITC and provide representation or consultation services free of charge) and (2) the ability of the organization to monitor referrals and ensure that the *pro bono* representatives are handling the cases properly, including taking timely case actions and ensuring services are offered for free.

Applications and requests for continued funding that pass the eligibility screening process will then be subject to technical review. An organization submitting a request for continued funding for the second or third year of a multi-year grant will be required to submit an abbreviated Non-competing Continuation Request and will be subject to a streamlined screening process. Details regarding the scoring process can be found in Publication 3319. The final funding decisions are made by the National Taxpayer Advocate. The costs of preparing and submitting an application are the responsibility of each applicant. Applications may be released in response to Freedom of Information Act requests after any necessary redactions are made. Therefore, applicants must not include any individual taxpayer information. The IRS will notify each applicant in writing once funding decisions have been made.

Erin Collins,

National Taxpayer Advocate.

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DEPARTMENT OF VETERANS AFFAIRS

Staff Sergeant Fox Suicide Prevention Grant Program Funding Opportunity

AGENCY: Department of Veterans Affairs (VA).

ACTION: Notice of funding opportunity.

SUMMARY: VA is announcing the availability of funds for suicide prevention grants under the Staff Sergeant Fox Suicide Prevention Grant Program (SSG Fox SPGP). The SSG Fox SPGP directs efforts to reduce Veteran suicide by awarding grants to community-based organizations to provide or coordinate the provision of primarily non-clinical suicide prevention services, including outreach and linkage to VA and community resources, to eligible individuals and their families. The SSG Fox SPGP furthers VA's public health approach to

suicide prevention by combining community-based efforts with linkage to clinical care to prevent Veteran suicide for those inside and outside of VA health care. The goal of these grants is to reduce Veteran suicide risk by improving mental health status, well-being, financial stability, and social support for eligible individuals and their families.

DATES: Applications for suicide prevention services grants must be received by 4:59 p.m. Eastern Time on July 11, 2025. See Section IV of this NOFO for application submission information. VA is unable to receive any application after the deadline.

ADDRESSES: While all applications must be submitted electronically, copies of the application can be downloaded from the SSG Fox SPGP website at <https://www.mentalhealth.va.gov/ssgfox-grants/>. Questions should be referred to the SSG Fox SPGP via email at VASSGFoxGrants@va.gov. For detailed program information and requirements, see 38 CFR part 78 at <https://www.ecfr.gov/current/title-38/chapter-I/part-78>.

Technical Assistance: Information regarding how to obtain technical assistance with the preparation and submission of a suicide prevention grant application is available on the SSG Fox SPGP website at: <https://www.mentalhealth.va.gov/ssgfox-grants/>.

FOR FURTHER INFORMATION CONTACT: Ms. Sandra Foley, SSG Fox Suicide Prevention Grant Program Director, Office of Suicide Prevention, by email at VASSGFoxGrants@va.gov or phone at (202) 502-0002. (This is not a toll-free telephone number.)

SUPPLEMENTARY INFORMATION:

Funding Opportunity Title: Staff Sergeant Fox Suicide Prevention Grant Program.

Announcement Type: Initial.

Funding Opportunity Number: VA-FOX-SP-FY2026.

Assistance Listing Number: 64.055 Staff Sergeant Fox Suicide Prevention Grant Program.

Eligible applicants are organizations that meet the definition of an eligible entity in section 201(q)(3) of the Commander John Scott Hannon Veterans Mental Health Care Improvement Act of 2019 (Hannon Act), codified at 38 U.S.C. 1720F note. These may include incorporated private institutions or foundations for which no part of the net earnings incur to the benefit of any individual and that have a governing board responsible for the operation of the suicide prevention services provided under the SSG Fox

SPGP; corporations wholly owned by incorporated private institutions or foundations meeting the requirements listed above; Indian tribes; community-based organizations that can effectively network with local civic organizations, regional health systems, and other settings where eligible individuals and their families are likely to have contact; and state or local governments.

VA may prioritize the distribution of suicide prevention services grants to: (i) Rural communities; (ii) Tribal lands; (iii) Territories of the United States; (iv) Medically underserved areas; (v) Areas with a high number or percentage of minority Veterans or women Veterans; and (vi) Areas with a high number or percentage of calls to the Veterans Crisis Line. To the extent practicable, grants are distributed to areas with demonstrated need (e.g., high rates of suicide) and to entities that can assist individuals at risk of suicide who are not currently receiving VA health care. Preference is given to entities that have demonstrated the ability to provide or coordinate suicide prevention services.

This Notice of Funding Opportunity (NOFO) assumes that Congress will extend the authority and appropriate funds consistent with section 201 of the Hannon Act as currently written. The NOFO contains information concerning the SSG Fox SPGP; the renewal and new suicide prevention grant application processes; and the amount of funding available. Awards made for suicide prevention grants will fund operations beginning on September 30, 2025, if the authority granted by section 201 of the Hannon Act is extended and funds are appropriated. This is a one-year award with the option to renew for an additional year, pending availability of funds and grantee performance. For detailed program information and requirements, see part 78 of title 38, Code of Federal Regulations (38 CFR part 78).

Before You Begin: If you believe you are a good candidate for this grant, secure your [SAM.gov](https://sam.gov) and [Grants.gov](https://grants.gov) registrations now, as these can take up to ten days or more to become active. See <https://sam.gov/sites/default/files/2024-11/entity-checklist.pdf> for a checklist on what you will need to register in SAM. [Grants.gov](https://grants.gov) guidance is available at <https://www.grants.gov/applicants/applicant-registration>.

A web version of the VA-FSC Vendor File Request Form must be submitted through the VA Customer Engagement Portal at <https://www.cep.fsc.va.gov> by the application deadline stated in this NOFO. Ensure that the information provided on this form aligns with the information listed in [SAM.gov](https://sam.gov). This