

**§ 300.12 Fee for estate tax closing letter.**

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(b) [The text of proposed § 300.12(b) is the same as the text of § 300.12(b) in the interim final rule published elsewhere in this issue of the **Federal Register**].

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(d) [The text of proposed § 300.12(d) is the same as the text of § 300.12(d) in the interim final rule published elsewhere in this issue of the **Federal Register**].

**Edward Killen,***Acting Chief Tax Compliance Officer.*

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BILLING CODE 4830-01-P

**DEPARTMENT OF EDUCATION****34 CFR Chapter III****[ED-2025-OESE-0021]****Proposed Waiver and Extension of the Project Period With Funding for Arts in Education National Program**

**AGENCY:** Office of Elementary and Secondary Education (OESE), Department of Education.

**ACTION:** Proposed waiver and extension of project period with funding.

**SUMMARY:** The Secretary proposes to waive the requirements in the Education Department General Administrative Regulations that generally prohibit project period extensions involving the obligation of additional Federal funds. The proposed waiver and extension would enable one project under Assistance Listing Number (ALN) 84.351A to receive funding for one additional period, not to exceed September 30, 2026.

**DATES:** We must receive your comments on or before June 20, 2025.

**ADDRESSES:** Comments must be submitted via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov). However, if you require an accommodation or cannot otherwise submit your comments via [www.regulations.gov](http://www.regulations.gov), please contact the program contact person listed under **FOR FURTHER INFORMATION CONTACT**. The Department will not accept comments submitted after the comment period. To ensure that we do not receive duplicate copies, please submit your comments only once. In addition, please include the Docket ID at the top of your comments.

*Federal eRulemaking Portal:* Go to [www.regulations.gov](http://www.regulations.gov) to submit your comments electronically. Information

on using *Regulations.gov*, including instructions for accessing agency documents, submitting comments, and viewing the docket, is available on the site under “FAQ.”

*Privacy Note:* OESE’s policy is generally to make comments received from members of the public available for public viewing in their entirety on the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov). Therefore, commenters should include in their comments only information about themselves that they wish to make publicly available.

**FOR FURTHER INFORMATION CONTACT:**

Simon Earle, U.S. Department of Education, 400 Maryland Avenue SW, Washington, DC 20202-5076. Telephone: (202) 453-7923. Email: [assistanceforartseducation@ed.gov](mailto:assistanceforartseducation@ed.gov).

If you are deaf, hard of hearing, or have a speech disability and wish to access telecommunications relay services, please dial 7-1-1.

**SUPPLEMENTARY INFORMATION:**

*Invitation to Comment:* We invite you to submit comments regarding this proposed waiver and extension. To ensure that your comments have maximum effect in developing the notice of final waiver and extension, we urge you to identify clearly the specific grantee or grantees (listed in the table under the *Background* section) that each comment addresses.

We invite you to assist us in complying with the specific requirements of Executive Orders 12866, 13563, and 14192 and their overall requirement of reducing regulatory burden that might result from the proposed waiver and extension. Please let us know of any further ways we could reduce potential costs or increase potential benefits while preserving the effective and efficient administration of the program.

During and after the comment period, you may inspect public comments about the proposed priority and definition by accessing *Regulations.gov*.

*Assistance to Individuals with Disabilities in Reviewing the Rulemaking Record:* On request, we will provide an appropriate accommodation or auxiliary aid to an individual with a disability who needs assistance to review the comments or other documents in the public rulemaking record for the proposed waiver and extension. If you want to schedule an appointment for this type of accommodation or auxiliary aid, please contact the person listed under **FOR FURTHER INFORMATION CONTACT**.

*Background:* The Elementary and Secondary Education Act, as amended (ESEA) authorizes awards under the Assistance for Arts Education (AAE) to promote arts education for students, including disadvantaged students and students who are children with disabilities. In FY 2021, the Department offered the AAE program as one grant program. In prior years, the Department held three separate grant competitions under section 4642 of the ESEA: Arts in Education Development and Dissemination, Professional Development for Arts Educators, and Arts in Education National Program (AENP).

The Consolidated Appropriations Act, 2022 directed the Department “to carry out a separate competition for eligible national nonprofit organizations, as described in the Applications for New Awards; Assistance for Arts Education Program—Arts in Education National Program published in the **Federal Register** on May 7, 2018 (83 FR 20056), for activities described under section 4642(a)(1)(C)” of the ESEA. In addition, the Explanatory Statement for Division H of the Consolidated Appropriations Act, 2022 (Pub. L. 117-103) (2022 Appropriations Explanatory Statement) included language directing the Department “to award prior experience points to applicants that have conducted an Arts in Education National Program project during budget periods 2018–19, 2019–20, and 2020–21.”

The explanatory statements accompanying the Consolidated Appropriations Act, 2023 and the Consolidated Appropriations Act, 2024 similarly directed the Department to use funds for AAE “. . . for continuation grants for eligible national nonprofit organizations, as described in the Applications for New Awards; Assistance for Arts Education Program published in the **Federal Register** on May 31, 2022, for activities described under section 4642(a)(1)(C).” The Full-Year Continuing Appropriations and Extensions Act, 2025 provided continuing appropriations for FY 2025 under the same requirements, authorities, conditions, limitations, and other provisions applicable to the Consolidated Appropriations Act, 2024. Thus, the Department is directed to provide a continuation grant for the AENP grantee first awarded in FY 2022.

In FY 2022 the Department made one 36-month award under the AENP as follows:

FY 2022 award under ALN 84.351A	Grantee project name/topic area
S351A220007 .....	John F Kennedy Center for the Performing Arts: Kennedy Center National Arts Education Program.

The current project period for this grantee ends on September 30, 2025.

*Waivers and Extensions:* The Department proposes to extend the project end date of the current FY 2022 84.351A AENP grant by one year to comply with the directive in the Full-Year Continuing Appropriations and Extensions Act, 2025 and align with the dates of the AAE awards funded in FY 2021 under ALN 84.351A, which are scheduled to receive their final year of funding in FY 2025, and end on September 30, 2026. As a result, for this project, the Secretary proposes to waive the requirements in 34 CFR 75.261(a) and (b)(2), which allow the extension of a project period only if the extension does not involve the obligation of additional Federal funds. The waiver will allow the Department to issue a continuation award in FY 2025, as directed by Congress to the currently funded 84.351A AENP project at an amount consistent with the amount awarded in FY 2024.

Any activities carried out during the year of this continuation award must be consistent with, or a logical extension of, the scope, goals, and objectives of the grantee’s application as approved in the FY 2022 competition. The requirements for continuation awards are set forth in 34 CFR 75.253.

**Intergovernmental Review**

This program is subject to Executive Order 12372 and the regulations in 34 CFR part 79. One of the objectives of the

Executive order is to foster an intergovernmental partnership and a strengthened federalism. The Executive order relies on processes developed by State and local governments for coordination and review of proposed Federal financial assistance.

This document provides early notification of our specific plans and actions for this program.

**Regulatory Flexibility Act Certification**

The Secretary certifies that the proposed waiver and extension of the project period would not have a significant economic impact on a substantial number of small entities. The only entity that would be affected by the proposed waiver and extension of the project period is the current AENP grantee.

The Secretary certifies that the proposed waiver and extension would not have a significant economic impact on this entity, because the extension of an existing project period imposes minimal compliance costs, and the activities required to support the additional year of funding would not impose additional regulatory burdens or require unnecessary Federal supervision.

**Paperwork Reduction Act of 1995**

This notice of proposed waiver and extension of the project period does not contain any information collection requirements.

*Accessible Format:* On request to the program contact person listed under **FOR**

**FURTHER INFORMATION CONTACT,** individuals with disabilities can obtain this document in an accessible format. The Department will provide the requestor with an accessible format that may include Rich Text Format (RTF) or text format (txt), a thumb drive, an MP3 file, braille, large print, audiotape, or compact disc, or other accessible format.

*Electronic Access to This Document:* The official version of this document is the document published in the **Federal Register**. You may access the official edition of the **Federal Register** and the Code of Federal Regulations at [www.govinfo.gov](http://www.govinfo.gov). At this site you can view this document, as well as all other documents of this Department published in the **Federal Register**, in text or Portable Document Format (PDF). To use PDF, you must have Adobe Acrobat Reader, which is available free at the site.

You may also access documents of the Department published in the **Federal Register** by using the article search feature at [www.federalregister.gov](http://www.federalregister.gov). Specifically, through the advanced search feature at this site, you can limit your search to documents published by the Department.

**Hayley B. Sanon,**

*Principal Deputy Assistant Secretary and Acting Assistant Secretary, Office of Elementary and Secondary Education.*

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