

Rules and Regulations

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 300

[TD 10031]

RIN 1545-BR28

Estate Tax Closing Letter User Fee Update

Correction

In rule document 2025-08928, appearing on pages 21410 through 21413 in the issue of Tuesday, May 20, 2025, make the following correction:

- 1. Page 21412, in the 1st column, in the second pictured calculation in the column. The number for “Quality Assurance & Benefits” should be “\$9,546” not “\$95.46”.
- 2. Page 21412, in the 1st column, in the 1st pictured calculation under the heading “3. Full Cost Per Request Calculation”. The Full Cost amount should be “\$502,573” not “\$502.573”.
- 3. Page 21412, in the 1st column, in the 2nd pictured calculation under 3. Full Cost Per Request Calculation. The Full Cost amount should be “\$502,573” not “\$502.573”.

[FR Doc. C2-2025-08928 Filed 6-24-25; 8:45 am]

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DEPARTMENT OF EDUCATION

34 CFR Chapter III

[Docket ID ED-2024-OSERS-0001]

Technical Assistance on State Data Collection—IDEA Data Management Center

**AGENCY:** Office of Special Education and Rehabilitative Services, Department of Education.

**ACTION:** Final priority.

**SUMMARY:** The Department of Education (Department) announces a priority for the IDEA Data Management Center

(Center) under the Technical Assistance on State Data Collection program. The Department may use this priority in fiscal year (FY) 2025 and later years. This priority replaces the priority published in the **Federal Register** on August 5, 2014, and the priority published on July 10, 2020. We will use the priority to award a cooperative agreement for a Center to provide technical assistance (TA) to improve the capacity of States to meet the data collection and reporting requirements under Part B and Part C of the Individuals with Disabilities Education Act (IDEA).

**DATES:** The priority is effective July 25, 2025.

**FOR FURTHER INFORMATION CONTACT:**

Amy Bae, U.S. Department of Education, 400 Maryland Avenue SW, Room 4A224, Washington, DC 20202. Telephone: (202) 987-1557. Email: [Amy.Bae@ed.gov](mailto:Amy.Bae@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:**

*Purpose of Program:* The purpose of the Technical Assistance on State Data Collection program is to improve the capacity of States to meet IDEA data collection and reporting requirements. Funding for the program is authorized under section 611(c)(1) of IDEA, which gives the Secretary authority to reserve not more than one-half of one percent of the amounts appropriated under Part B for each fiscal year to provide TA activities, where needed, to improve the capacity of States to meet the data collection and reporting requirements under Parts B and C of IDEA. The maximum amount the Secretary may reserve under this set-aside for any fiscal year is \$25,000,000, cumulatively adjusted by the rate of inflation. Section 616(i) of IDEA requires the Secretary to review the data collection and analysis capacity of States to ensure that data and information determined necessary for implementation of section 616 and 642 of IDEA are collected, analyzed, and accurately reported to the Secretary. It also requires the Secretary to provide TA, where needed, to improve the capacity of States to meet the data collection requirements, which include the data collection and reporting requirements in sections 616 and 618 of IDEA. In addition, the Further

Consolidated Appropriations Act, 2024, Public Law 118-47, gives the Secretary authority to use funds reserved under section 611(c) of IDEA to “administer and carry out other services and activities to improve data collection, coordination, quality, and use under parts B and C of the IDEA.” Further Consolidated Appropriations Act, 2024, Public Law 118-47, Div. D, Title III, 138 Stat. 460, 685 (2024).

*Assistance Listing Number:* 84.373M.  
*Program Authority:* 20 U.S.C. 1411(c), 1416(i), 1418(c), 1418(d), 1442; Further Consolidated Appropriations Act, 2024, Public Law 118-47, Div. D, Title III, 138 Stat. 460, 685 (2024).

*Applicable Program Regulations:* 34 CFR 300.702.

We published a notice of proposed priority (NPP) for this program in the **Federal Register** on November 7, 2024 (89 FR 88185). That document contained background information and our reasons for proposing the priority.

*Public Comment:* In response to our invitation in the NPP, 14 parties submitted comments addressing the proposed priority. We received two additional comments unrelated to the priority.

Generally, we do not address technical and other minor changes, or suggested changes the law does not authorize us to make under the applicable statutory authority. In addition, we do not address general comments that raised concerns not directly related to the proposed priority.

*Analysis of Comments and Changes:* An analysis of the comments and of any changes in the priority since publication of the NPP follows. We received comments on a number of specific topics, including the topics for TA. Each topic is addressed below.

**General Comments**

*Comments:* Eleven commenters specifically expressed support for the proposed Center, as it would assist States in collecting, reporting, and determining how to best analyze and use their Part B and Part C data.

*Discussion:* The Department appreciates the comments and agrees with the commenters that the Center funded under this program will provide necessary and valuable TA to States to improve the capacity of States to meet their IDEA data collection, analysis, and reporting requirements.

*Changes:* None.