

requires that you remove the affected part from service before further flight.

(vi) For the purposes of this AD, “correctly stacked” as used in ASB EC225–53A065 Rev 4 means the concave washers are installed with the flat side towards the bracket, and the convex washers are installed with the flat side towards the nuts.

(vii) For purposes of this AD, “correctly engaged” as used in ASB EC225–53A065 Rev 4 means the centering pin is engaged on the front plate.

(viii) Instead of contacting Airbus Helicopters if the clearance of J1 or J2 is less than 0.5 mm (0.0196 in) after inspecting the new links of the rear brackets, you must take corrective action until the clearance is at least 0.5 mm using a method approved by the Manager, General Aviation & Rotorcraft Section, 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.

(ix) Where ASB EC225–53A065 Rev 4 uses the phrase “if necessary”, this AD requires replacing that text with “if applicable”.

(3) For helicopters identified in paragraphs (c)(1) and (2) of this AD that have Airbus Helicopter modification 0728521, 0728904, 0728496, and 0729044 installed before the effective date of this AD, within 27 months for Model AS 332L2 helicopters, and within 40 months for Model EC 225LP helicopters, after the effective date of this AD, modify the helicopter in accordance with the Accomplishment Instructions, paragraphs 3.B.2.c.1.b through 3.B.2.c.2.b of ASB AS332–53.02.03 Rev 2 or ASB EC225–53A065 Rev 4, as applicable to your model helicopter, and tighten to the standard torque value, except instead of discarding parts, you must remove those parts from service.

(4) Modifying the helicopter as required by paragraphs (j)(1) or (2) of this AD terminates the life limit required by paragraphs (g) and (h) of this AD.

#### (k) Installation Prohibition

As of the effective date of this AD, do not install front bolt P/N 332A22–1613–20 or 332A22–1613–21, rear bolt P/N 332A22–1614–20, front fitting P/N 332A22–1623–01, rear left-hand fitting P/N 332A22–1624–02 or 332A22–1624–04, or rear right-hand fitting P/N 332A22–1624–03 or 332A22–1624–05 on any helicopter, unless:

(1) The part has not exceeded the applicable service life limit after accomplishing the actions required by paragraphs (g)(1) or (h)(1) of this AD, as applicable; and

(2) After installation of the part, the life limit is calculated in accordance with paragraph (g)(1) or (h)(1) of this AD and all other applicable requirements of this AD are accomplished.

#### (l) Credit for Previous Actions

(1) For Model AS 332L2 helicopters, paragraph (l)(1) of this AD provides credit for the initial life limit calculations required by paragraphs (g)(1) and (h)(1) of this AD, if those calculations were performed before the effective date of this AD using the service information identified in paragraphs (l)(1)(i) through (iv) of this AD.

(i) Airbus Helicopters EASB No. 01.00.86, Revision 0, dated July 27, 2017.

(ii) Airbus Helicopters EASB No. 01.00.86, Revision 1, dated August 25, 2017.

(iii) Airbus Helicopters EASB No. 01.00.86, Revision 2, dated March 2, 2020.

(iv) Airbus Helicopters EASB No. 01.00.86, Revision 3, dated August 19, 2021.

(2) For Model EC 225LP helicopters, paragraph (l)(2) of this AD provides credit for the initial life limit calculations required by paragraph (g)(1) of this AD, if those calculations were performed before the effective date of this AD using the service information identified in paragraphs (l)(2)(i) through (iv) of this AD.

(i) Airbus Helicopters EASB No. 04A013, Revision 0, dated July 27, 2017.

(ii) Airbus Helicopters EASB No. 04A013, Revision 1, dated August 25, 2017.

(iii) Airbus Helicopters EASB No. 04A013, Revision 2, dated March 2, 2020.

(iv) Airbus Helicopters EASB No. 04A013, Revision 3, dated August 19, 2021.

#### (m) 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 (n)(1) of this AD. Information may be emailed to [AMOC@faa.gov](mailto: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.

#### (n) Additional Information

(1) For more information about this AD, contact Dan McCully, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; phone: (781) 238–7244; email: [william.mccully@faa.gov](mailto:william.mccully@faa.gov).

(2) Material identified in this AD that is not incorporated by reference is available at the address specified in paragraph (o)(3) of this AD.

#### (o) Material Incorporated by Reference

(1) The Director of the Federal Register approved the incorporation by reference of the service information 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) Airbus Helicopters Alert Service Bulletin No. AS332–53.02.03, Revision 2 dated June 15, 2023.

(ii) Airbus Helicopters Alert Service Bulletin No. EC225–53A065, Revision 4, dated May 28, 2024.

(iii) Airbus Helicopters Emergency Alert Service Bulletin No. 01.00.86, Revision 4, dated January 6, 2022.

(iv) Airbus Helicopters Emergency Alert Service Bulletin No. 04A013, Revision 4, dated January 6, 2022.

(3) For Airbus Helicopters material identified in this AD, contact Airbus Helicopters, 2701 North Forum Drive, Grand Prairie, TX 75052; phone: (972) 641–0000 or (800) 232–0323; fax: (972) 641–3775; website: [airbus.com/en/products-services/helicopters/hcare-services/airbusworld](http://airbus.com/en/products-services/helicopters/hcare-services/airbusworld).

(4) You may view this material at the FAA, Office of the Regional Counsel, Southwest Region, 10101 Hillwood Parkway, Room 6N–321, 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](http://www.archives.gov/federal-register/cfr/ibr-locations) or email [fr.inspection@nara.gov](mailto:fr.inspection@nara.gov).

Issued on August 14, 2025.

**Steven W. Thompson,**

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

[FR Doc. 2025–15776 Filed 8–18–25; 8:45 am]

**BILLING CODE 4910–13–P**

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 39

[Docket No. FAA–2025–2259; Project Identifier MCAI–2025–00021–T]

RIN 2120–AA64

#### Airworthiness Directives; ATR—GIE Avions de Transport Régional Airplanes

**AGENCY:** Federal Aviation Administration (FAA), DOT.

**ACTION:** Notice of proposed rulemaking (NPRM).

**SUMMARY:** The FAA proposes to adopt a new airworthiness directive (AD) for all ATR—GIE Avions de Transport Régional Model ATR42 and Model ATR72 airplanes. This proposed AD was prompted by a design review that determined that the inspection interval of the pressure regulator and shut-off valve (PRSOV) functional test must be reduced to meet the design safety objectives, due to a risk of dormant failures. This proposed AD would require repetitive functional tests of each PRSOV, and applicable corrective actions. The FAA is proposing this AD to address the unsafe condition on these products.

**DATES:** The FAA must receive comments on this proposed AD by October 3, 2025.

**ADDRESSES:** You may send comments, using the procedures found in 14 CFR

11.43 and 11.45, by any of the following methods:

- *Federal eRulemaking Portal*: Go to [regulations.gov](https://www.regulations.gov). Follow the instructions for submitting comments.

- *Fax*: 202-493-2251.

- *Mail*: U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue SE, Washington, DC 20590.

- *Hand Delivery*: Deliver to Mail address above between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

**AD Docket:** You may examine the AD docket at [regulations.gov](https://www.regulations.gov) under Docket No. FAA-2025-2259; or in person at Docket Operations between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The AD docket contains this NPRM, the mandatory continuing airworthiness information (MCAI), any comments received, and other information. The street address for Docket Operations is listed above.

**Material Incorporated by Reference:**

- For European Union Aviation Safety Agency (EASA) material identified in this proposed AD, contact EASA, Konrad-Adenauer-Ufer 3, 50668 Cologne, Germany; telephone +49 221 8999 000; email [ADs@easa.europa.eu](mailto:ADs@easa.europa.eu). You may find this material on the EASA website at [ad.easa.europa.eu](https://ad.easa.europa.eu). It is also available at [regulations.gov](https://www.regulations.gov) under Docket No. FAA-2025-2259.

- You may view this material at the FAA, Airworthiness Products Section, Operational Safety Branch, 2200 South 216th St., Des Moines, WA. For information on the availability of this material at the FAA, call 206-231-3195.

**FOR FURTHER INFORMATION CONTACT:**

Brenda L. Buitrago, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; phone: 516-288-7368; email: [9-AVS-AIR-BACO-COS@faa.gov](mailto:9-AVS-AIR-BACO-COS@faa.gov).

**SUPPLEMENTARY INFORMATION:**

**Comments Invited**

The FAA invites you to send any written relevant data, views, or arguments about this proposal. Send your comments using a method listed under the **ADDRESSES** section. Include “Docket No. FAA-2025-2259; Project Identifier MCAI-2025-00021-T” at the beginning of your comments. The most helpful comments reference a specific portion of the proposal, explain the reason for any recommended change, and include supporting data. The FAA will consider all comments received by the closing date and may amend this proposal because of those comments.

Except for Confidential Business Information (CBI) as described in the

following paragraph, and other information as described in 14 CFR 11.35, the FAA will post all comments received, without change, to [regulations.gov](https://www.regulations.gov), including any personal information you provide. The agency will also post a report summarizing each substantive verbal contact received about this NPRM.

**Confidential Business Information**

CBI is commercial or financial information that is both customarily and actually treated as private by its owner. Under the Freedom of Information Act (FOIA) (5 U.S.C. 552), CBI is exempt from public disclosure. If your comments responsive to this NPRM contain commercial or financial information that is customarily treated as private, that you actually treat as private, and that is relevant or responsive to this NPRM, it is important that you clearly designate the submitted comments as CBI. Please mark each page of your submission containing CBI as “PROPIN.” The FAA will treat such marked submissions as confidential under the FOIA, and they will not be placed in the public docket of this NPRM. Submissions containing CBI should be sent to Brenda L. Buitrago, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; phone: 516-288-7368; email: [9-AVS-AIR-BACO-COS@faa.gov](mailto:9-AVS-AIR-BACO-COS@faa.gov). Any commentary that the FAA receives which is not specifically designated as CBI will be placed in the public docket for this rulemaking.

**Background**

EASA, which is the Technical Agent for the Member States of the European Union, has issued EASA AD 2025-0011, dated January 10, 2025 (EASA AD 2025-0011) (also referred to as the MCAI), to correct an unsafe condition for all ATR—GIE Avions de Transport Régional Model ATR 42-200, ATR 42-300, ATR 42-320, ATR 42-400, ATR 42-500, ATR 72-101, ATR 72-102, ATR 72-201, ATR 72-202, ATR 72-211, ATR 72-212, and ATR 72-212A airplanes. Model ATR 42-400 airplanes are not certificated by the FAA and are not included on the U.S. type certificate data sheet; this proposed AD therefore does not include those airplanes in the applicability. The MCAI states that following a design review it was determined the interval of the PRSOV functional test in the current ATR maintenance instructions must be reduced to meet the design safety objectives, due to a risk of dormant failures. This dormant failure, in combination with the icing conditions,

could result in loss of control of the airplane

The FAA is proposing this AD to address the unsafe condition on these products.

You may examine the MCAI in the AD docket at [regulations.gov](https://www.regulations.gov) under Docket No. FAA-2025-2259.

**Material Incorporated by Reference Under 1 CFR Part 51**

EASA AD 2025-0011 specifies procedures for repetitive functional tests of each PRSOV, including the first level pressure regulation, for discrepancies (results other than those in the results column of the applicable tables in the material referenced in EASA AD 2025-0011), and applicable corrective actions. Corrective actions include troubleshooting and repairing any faults and contacting the manufacturer for instructions.

This material is reasonably available because the interested parties have access to it through their normal course of business or by the means identified in the **ADDRESSES** section.

**FAA's Determination**

These products have been approved by the civil aviation authority of another country and are approved for operation in the United States. Pursuant to the FAA's bilateral agreement with this State of Design Authority, that authority has notified the FAA of the unsafe condition described in the MCAI referenced above. The FAA is issuing this NPRM after determining that the unsafe condition described previously is likely to exist or develop in other products of the same type design.

**Proposed AD Requirements in This NPRM**

This proposed AD would require accomplishing the actions specified in EASA AD 2025-0011 described previously, except for any differences identified as exceptions in the regulatory text of this proposed AD.

**Explanation of Required Compliance Information**

In the FAA's ongoing efforts to improve the efficiency of the AD process, the FAA developed a process to use some civil aviation authority (CAA) ADs as the primary source of information for compliance with requirements for corresponding FAA ADs. The FAA has been coordinating this process with manufacturers and CAAs. As a result, the FAA proposes to incorporate EASA AD 2025-0011 by reference in the FAA final rule. This proposed AD would, therefore, require compliance with EASA AD 2025-0011

in its entirety through that incorporation, except for any differences identified as exceptions in the regulatory text of this proposed AD. Using common terms that are the same as the heading of a particular section in EASA AD 2025–0011 does not mean that operators need comply only with that section. For example, where the AD

requirement refers to “all required actions and compliance times,” compliance with this AD requirement is not limited to the section titled “Required Action(s) and Compliance Time(s)” in EASA AD 2025–0011. Material required by EASA AD 2025–0011 for compliance will be available at *regulations.gov* under Docket No. FAA–

2025–2259 after the FAA final rule is published.

**Costs of Compliance**

The FAA estimates that this AD, if adopted as proposed, would affect 114 airplanes of U.S. registry. The FAA estimates the following costs to comply with this proposed AD:

ESTIMATED COSTS FOR REQUIRED ACTIONS

Labor cost	Parts cost	Cost per product	Cost on U.S. operators
50 work-hours × \$85 per hour = \$4,250 .....	\$0	\$4,250	\$484,500

The FAA has received no definitive data on which to base the cost estimates for the on-condition actions specified in this proposed AD.

Authority for This Rulemaking

Title 49 of the United States Code specifies the FAA’s authority to issue rules on aviation safety. Subtitle I, section 106, describes the authority of the FAA Administrator. Subtitle VII: Aviation Programs, describes in more detail the scope of the Agency’s authority.

The FAA is issuing this rulemaking under the authority described in Subtitle VII, Part A, Subpart III, Section 44701: General requirements. Under that section, Congress charges the FAA with promoting safe flight of civil aircraft in air commerce by prescribing regulations for practices, methods, and procedures the Administrator finds necessary for safety in air commerce. This regulation is within the scope of that authority because it addresses an unsafe condition that is likely to exist or develop on products identified in this rulemaking action.

Regulatory Findings

The FAA determined that this proposed AD would not have federalism implications under Executive Order 13132. This proposed AD would not have a substantial direct effect on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government.

For the reasons discussed above, I certify this proposed regulation:

(1) Is not a “significant regulatory action” under Executive Order 12866,

(2) Would not affect intrastate aviation in Alaska, and

(3) Would not have a significant economic impact, positive or negative, on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Incorporation by reference, Safety.

The Proposed Amendment

Accordingly, under the authority delegated to me by the Administrator, the FAA proposes to amend 14 CFR part 39 as follows:

PART 39—AIRWORTHINESS DIRECTIVES

■ 1. The authority citation for part 39 continues to read as follows:

**Authority:** 49 U.S.C. 106(g), 40113, 44701.

§ 39.13 [Amended]

■ 2. The FAA amends § 39.13 by adding the following new airworthiness directive:

**ATR—GIE Avions de Transport Régional Airplanes:** Docket No. FAA–2025–2259; Project Identifier MCAI–2025–00021–T.

(a) Comments Due Date

The FAA must receive comments on this airworthiness directive (AD) by October 3, 2025.

(b) Affected ADs

None.

(c) Applicability

This AD applies to all ATR—GIE Avions de Transport Régional Model ATR42–200, –300, –320, and –500 airplanes; and Model ATR72–101, –102, –201, –202, –211, –212, and –212A airplanes, certificated in any category.

(d) Subject

Air Transport Association (ATA) of America Code 30, Ice and rain protection.

(e) Unsafe Condition

This AD was prompted by a design review that determined that the interval of the pressure regulator and shut-off valve (PRSOV) functional test must be reduced to meet the design safety objectives, due to a risk of dormant failures. The FAA is issuing this AD to address this dormant failure, which in combination with the icing

conditions could result in loss of control of the airplane.

(f) Compliance

Comply with this AD within the compliance times specified, unless already done.

(g) Requirements

Except as specified in paragraph (h) of this AD: Comply with all required actions and compliance times specified in, and in accordance with, European Union Aviation Safety Agency (EASA) AD 2025–0011, dated January 10, 2025 (EASA AD 2025–0011).

(h) Exceptions to EASA AD 2025–0011

(1) Where EASA AD 2025–0011 refers to its effective date, this AD requires using the effective date of this AD.

(2) This AD does not adopt the “Remarks” section of EASA AD 2025–0011.

(3) Where EASA AD 2025–0011 specifies “any discrepancy”, this AD requires replacing that text with “any result other than those in the results column of the applicable tables in the AOM”.

(i) Additional AD Provisions

The following provisions also apply to this AD:

(1) *Alternative Methods of Compliance (AMOCs):* 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 responsible Flight Standards 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 (j) of this AD and email to: *AMOC@faa.gov*. Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the responsible Flight Standards Office.

(2) *Contacting the Manufacturer:* For any requirement in this AD to obtain instructions from a manufacturer, the instructions must be accomplished using a method approved by the Manager, International Validation Branch, FAA; or EASA; or ATR—GIE Avions de Transport Régional’s EASA Design Organization Approval (DOA). If approved by the DOA, the approval must include the DOA-authorized signature.

**(j) Additional Information**

For more information about this AD, contact Brenda L. Buitrago, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; phone: 516-288-7368; email: [9-AVS-AIR-BACO-COS@faa.gov](mailto:9-AVS-AIR-BACO-COS@faa.gov).

**(k) 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 this AD specifies otherwise.

(i) European Union Aviation Safety Agency (EASA) AD 2025-0011, dated January 10, 2025.

(ii) [Reserved]

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

(4) You may view this material at the FAA, Airworthiness Products Section, Operational Safety Branch, 2200 South 216th St., Des Moines, WA. For information on the availability of this material at the FAA, call 206-231-3195.

(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](http://www.archives.gov/federal-register/cfr/ibr-locations) or email [fr.inspection@nara.gov](mailto:fr.inspection@nara.gov).

Issued on August 14, 2025.

**Steven W. Thompson,**

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

[FR Doc. 2025-15773 Filed 8-18-25; 8:45 am]

**BILLING CODE 4910-13-P**

**DEPARTMENT OF HEALTH AND HUMAN SERVICES****Food and Drug Administration****21 CFR Part 573**

**[Docket No. FDA-2025-F-3070]**

**Evonik Corporation; Filing of Food Additive Petition (Animal Use)**

**AGENCY:** Food and Drug Administration, HHS.

**ACTION:** Notification of petition.

**SUMMARY:** The Food and Drug Administration (FDA or we) is announcing that we have filed a food additive petition, submitted by Evonik Corporation, proposing that we amend our food additive regulations to provide for the safe use of *Bacillus velezensis* as a source of viable microorganism in animal food for all species.

**DATES:** The food additive petition was filed on July 18, 2025.

**ADDRESSES:** For access to the docket to read background documents or comments received, go to <https://www.regulations.gov> and insert the docket number found in brackets in the heading of this document into the “Search” box and follow the prompts, and/or go to the Dockets Management Staff, 5630 Fishers Lane, Rm. 1061, Rockville, MD 20852.

**FOR FURTHER INFORMATION CONTACT:**

Megan Hall, Center for Veterinary Medicine, Food and Drug Administration, 5001 Campus Drive, College Park, MD 20740, 301-796-3801, [Megan.Hall@fda.hhs.gov](mailto:Megan.Hall@fda.hhs.gov).

**SUPPLEMENTARY INFORMATION:** Under section 409(b)(5) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 348(b)(5)), we are giving notice that we have filed a food additive petition (FAP 2321), submitted by Evonik Corporation, 1701 Barrett Lakes Blvd. NW, Suite 340, Kennesaw, GA 30144. The petition proposes that we amend our food additive regulations in 21 CFR part 573—Food Additives Permitted in Feed and Drinking Water of Animals, to provide for the safe use of *Bacillus velezensis* as a source of viable microorganism in animal food for all species.

The petitioner has claimed that this action is categorically excluded under 21 CFR 25.32(r) because it is of a type that does not individually or cumulatively have a significant effect on the human environment. In addition, the petitioner has stated that, to their knowledge, no extraordinary circumstances exist that may significantly affect the quality of the human environment. If FDA determines a categorical exclusion applies, neither an environmental assessment nor an environmental impact statement is required. If FDA determines a categorical exclusion does not apply, we will request an environmental assessment and make it available for public inspection.

Dated: August 14, 2025.

**Grace R. Graham,**

*Deputy Commissioner for Policy, Legislation, and International Affairs.*

[FR Doc. 2025-15792 Filed 8-18-25; 8:45 am]

**BILLING CODE 4164-01-P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 1**

**[REG-108822-25]**

**RIN 1545-BR54**

**Returns Relating to Sales or Exchanges of Certain Partnership Interests**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This document contains proposed regulations modifying information reporting obligations with respect to sales or exchanges of certain interests in partnerships owning inventory or unrealized receivables. The proposed regulations affect partnerships.

**DATES:** Written or electronic comments and requests for a public hearing must be received by September 18, 2025.

**ADDRESSES:** Commenters are strongly encouraged to submit public comments and requests for a public hearing electronically via the Federal eRulemaking Portal at <https://www.regulations.gov> (indicate IRS and REG-108822-25) by following the online instructions for submitting comments and requests for a public hearing. Requests for a public hearing must be submitted as prescribed in the “Comments and Requests for a Public Hearing” section. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Department of the Treasury (Treasury Department) and the IRS will publish for public availability any comment submitted to the IRS’s public docket. Send paper submissions to: CC:PA:01:PR (REG-108822-25), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

**FOR FURTHER INFORMATION CONTACT:**

Concerning the proposed regulations, Jeremy Brown, (202) 317-5279 (not a toll-free number); concerning the submission of comments, contact the Publications and Regulations Section of the Office of Associate Chief Counsel (Procedure and Administration) by email at [publichearings@irs.gov](mailto:publichearings@irs.gov) (preferred) or by telephone at (202) 317-6901 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Authority**

This document contains proposed amendments to the Income Tax