

electronically to [electronicfilings@ftc.gov](mailto:electronicfilings@ftc.gov), with a copy to [OALJ@ftc.gov](mailto:OALJ@ftc.gov). If you prefer to file your submission on paper, mail it by overnight service to: Federal Trade Commission, Office of the Secretary, 600 Pennsylvania Avenue NW, Mail Stop H-144 (Annex I), Washington, DC 20580.

If you file a documentary submission under this section, your submission—including your name and your State—will be placed on the public record of this proceeding, including on the website <https://www.ftc.gov>. Because your documentary submission will be placed on the public record, you are responsible for making sure that it does not include any sensitive or confidential information. In particular, your submission should not contain sensitive personal information, such as your or anyone else's Social Security number; date of birth; driver's license number or other State identification number or foreign country equivalent; passport number; financial account number; or credit or debit card number. You are also solely responsible for making sure your documentary submission doesn't include any sensitive health information, such as medical records or other individually identifiable health information. In addition, your documentary submission should not include any "[t]rade secret or any commercial or financial information which . . . is privileged or confidential"—as provided in section 6(f) of the FTC Act, 15 U.S.C. 46(f), and Commission Rule § 4.10(a)(2), 16 CFR 4.10(a)(2)—including, in particular, competitively sensitive information such as costs, sales statistics, inventories, formulas, patterns, devices, manufacturing processes, or customer names.

Documentary submissions containing material for which confidential treatment is requested must be filed in paper form, must be clearly labeled "Confidential," and must comply with Commission Rule § 4.9(c), 16 CFR 4.9(c). In particular, the written request for confidential treatment that accompanies the submission must include the factual and legal basis for the confidentiality request and must identify the specific portions to be withheld from the public record. See Commission Rule § 4.9(c). Your documentary submission will be kept confidential only if the General Counsel grants your request in accordance with the law and the public interest. Once your documentary submission has been posted publicly at <https://www.ftc.gov>—as legally required by Commission Rule § 4.9(b), 16 CFR 4.9(b)—we cannot redact or remove it, unless you submit a confidentiality

request that meets the requirements for such treatment under Commission Rule § 4.9(c), 16 CFR 4.9(c), and the General Counsel grants that request.

Visit the FTC website to read this document and the news release describing it. The FTC Act and other laws that the Commission administers permit the collection of submissions to consider and use in this proceeding as appropriate. The Commission will consider all timely and responsive documentary submissions it receives from the Hearing Participants on or before January 9, 2025. For information on the Commission's privacy policy, including routine uses permitted by the Privacy Act, see <https://www.ftc.gov/site-information/privacy-policy>.

Hearing Participants who need assistance should indicate as much in their submissions, and the Commission will endeavor to provide accommodations. Hearing Participants without the computer technology necessary to participate in video conferencing will be able to participate in the informal hearing by telephone; they should indicate as much in their submissions.

#### **V. Conduct of the Informal Hearing; Role of Presiding Officer**

The Commission's Chief Presiding Officer, the Chair, has appointed and designates Administrative Law Judge for the Federal Trade Commission, the Honorable Jay L. Himes, to serve as the presiding officer of the informal hearing. Judge Himes will conduct the informal hearing virtually using video conferencing starting at 1 p.m. Eastern on January 17, 2025. The informal hearing will be available for the public to watch live from the Commission's website, <https://www.ftc.gov>, and a recording or transcript of the informal hearing will be placed in the rulemaking record.

Because there are no "disputed issues of material fact" to resolve at the informal hearing, the presiding officer is not anticipated to make a recommended decision.<sup>26</sup> The role of the presiding officer shall include presiding over and ensuring the orderly conduct of the informal hearing, including selecting the sequence in which oral statements will be heard, and placing the transcript and any additional written submissions received into the rulemaking record. The presiding officer may prescribe additional procedures or issue rulings in accordance with Commission Rule

<sup>26</sup> See 16 CFR 1.13(d) ("The presiding officer's recommended decision will be limited to explaining the presiding officer's proposed resolution of disputed issues of material fact.").

§ 1.13, 16 CFR 1.13. In execution of the presiding officer's obligations and responsibilities under the Commission Rules, the presiding officer may issue additional public notices.

#### **VI. Communications by Outside Parties to the Commissioners or Their Advisors**

Pursuant to Commission Rule § 1.18(c)(1), 16 CFR 1.18(c)(1), the Commission has determined that communications with respect to the merits of this proceeding from any outside party to any Commissioner or Commissioner advisor shall be subject to the following treatment. Written communications and summaries or transcripts of oral communications shall be placed on the rulemaking record if the communication is received before the participation deadline. They shall be placed on the public record if the communication is received later. Unless the outside party making an oral communication is a Member of Congress, such communications are permitted only if advance notice is published in the Weekly Calendar and Notice of "Sunshine" Meetings.<sup>27</sup>

By direction of the Commission.

**April J. Tabor,**  
*Secretary.*

[FR Doc. 2024-30718 Filed 12-23-24; 8:45 am]

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## **DEPARTMENT OF HEALTH AND HUMAN SERVICES**

### **Food and Drug Administration**

#### **21 CFR Part 172**

**[Docket No. FDA-2024-F-5640]**

#### **Monterey Mushrooms, LLC; Filing of Food Additive Petition**

**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 petition, submitted by Monterey Mushrooms, LLC, proposing that the food additive regulations for vitamin D<sub>2</sub> mushroom powder be amended to provide for an additional method for producing the additive.

**DATES:** The food additive petition was filed on December 11, 2024.

**ADDRESSES:** For access to the docket to read background documents or comments received, go to <https://www.regulations.gov> and insert the

<sup>27</sup> See 15 U.S.C. 57a(i)(2)(A); 16 CFR 1.18(c).

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:** Katie Overbey, Human Foods Program, Food and Drug Administration, 5001 Campus Dr., College Park, MD 20740, 240-402-7536.

**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 5M4841), submitted by Monterey Mushrooms, LLC, 260 Westgate Dr., Watsonville, CA 95076. The petition proposes to amend the food additive regulations in § 172.382 (21 CFR 172.382 *Vitamin D<sub>2</sub> mushroom powder*) to provide for production of the additive by exposing sliced or diced edible cultivars of *Agaricus bisporus* to ultraviolet light.

The petitioner has claimed that this action is categorically excluded from the requirement to prepare an environmental assessment or an environmental impact statement under 21 CFR 25.32(k) because the substance is intended to remain in food through ingestion by consumers and is not intended to replace macronutrients in food. In addition, the petitioner has stated that, to their knowledge, no extraordinary circumstances exist. 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: December 13, 2024.

**P. Ritu Nalubola,**

*Associate Commissioner for Policy.*

[FR Doc. 2024-30362 Filed 12-23-24; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-112129-23]

RIN 1545-BQ84

#### Corporate Alternative Minimum Tax Applicable After 2022; Technical Correction

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

**ACTION:** Notice of proposed rulemaking; technical correction.

**SUMMARY:** This document contains technical corrections to a notice of proposed rulemaking (REG-112129-23), which was published in the **Federal Register** on Friday, September 13, 2024. REG-112129-23 contains proposed regulations that relate to the application of the corporate alternative minimum tax, which is imposed on the adjusted financial statement income of certain corporations for applicable taxable years beginning after 2022.

**DATES:** Written or electronic comments are still being accepted and must be received by Thursday, January 16, 2025.

**ADDRESSES:** Commenters are strongly encouraged to submit public comments electronically via the Federal eRulemaking Portal at <https://www.regulations.gov> (indicate IRS and REG-112129-23) by following the online instructions for submitting comments. 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 comments submitted to the IRS's public docket. Send paper submissions to: CC:PA:01:PR (REG-112129-23), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

**FOR FURTHER INFORMATION CONTACT:** Concerning general corrections (including corrections to proposed §§ 1.56A-1 and 1.59-2), Madeline Padner at (202) 317-7006, and concerning corrections to proposed §§ 1.56A-15 and 1.56A-16, C. Dylan Durham at (202) 317-7005, each of the Office of Associate Chief Counsel (Income Tax and Accounting); concerning corrections to proposed §§ 1.56A-5 and 1.56A-20, Elizabeth Zanet or Brian Barrett, each of the Office of Associate Chief Counsel (Passthroughs and Special Industries) at (202) 317-6850; concerning corrections to proposed §§ 1.56A-18, 1.56A-19, 1.56A-21, 1.56A-23(e) and (f), and 1.1502-56A, Jeremy Aron-Dine or William W. Burhop, each of the Office of Associate Chief Counsel (Corporate) at (202) 317-3181; concerning corrections to proposed § 1.56A-26, Michelle L. Ng at (202) 317-6939, and concerning § 1.59-4, John J. Lee at (202) 317-6934, each of the Office of Associate Chief Counsel (International); and concerning submissions of comments or the public hearing, the Publications and Regulations Section, (202) 317-6901 (not toll-free numbers)

or by email at [publichearings@irs.gov](mailto:publichearings@irs.gov) (preferred).

#### SUPPLEMENTARY INFORMATION:

##### Background

The notice of proposed rulemaking (REG-112129-23) that is the subject of these corrections is under sections 55, 56A, 59, and 1502 of the Internal Revenue Code.

##### Need for Correction

As published, the notice of proposed rulemaking (REG-112129-23) contains errors that need to be corrected.

The Treasury Department and the IRS intended that CAMT basis be used in amortizing or depreciating property not subject to the rules in proposed § 1.56A-15 (AFSI adjustments for section 168 property) and proposed § 1.56A-16 (AFSI adjustments for qualified wireless spectrum property). Therefore, the Treasury Department and IRS correct proposed § 1.56A-1(d)(4) to clarify that to the extent the CAMT basis of an asset is different than its AFS basis, and if income and expense (as well as gain or loss) is recognized for AFSI purposes under the section 56A regulations, then such income or expense (as well as gain or loss) reflected in FSI is redetermined for AFSI purposes by reference to the CAMT basis of the asset.

The Treasury Department and the IRS intended that the simplified method for determining applicable corporation status take into account the adjustments provided to tax-exempt entities in section 56A(c)(12) and proposed § 1.56A-14. Therefore, the Treasury Department and IRS correct proposed § 1.59-2(g)(2) to take into account the adjustments provided to tax-exempt entities by proposed § 1.56A-14.

The Treasury Department and the IRS intended proposed § 1.56A-19(g)(4)(iii) and (g)(5)(iii) to prevent a section 351 transferee that is an applicable corporation from (i) causing a section 351 exchange to be treated as a covered recognition transaction by issuing a de minimis amount of boot to a section 351 transferor that is not an applicable corporation, and thereby (ii) determining the section 351 transferee's CAMT basis in the assets received to be its AFS basis (that is, taking a fair value basis in the assets). Therefore, the Treasury Department and IRS correct proposed § 1.56A-19(g)(4)(iii) and (g)(5)(iii) to clarify that, if the amount of boot issued by the section 351 transferee to a section 351 transferor that is not an applicable corporation is less than ten percent of the fair market value of the assets transferred to the section 351