

60-day notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of an existing collection of information, before submitting the collection to OMB for approval. To comply with this requirement, the OCC is publishing notice of the renewal/revision of this collection.

*Title:* Interagency Appraisal Complaint Form.

*OMB Control No.:* 1557–0314.

*Type of Review:* Regular.

*Affected Public:* Businesses or other for-profit.

*Description:* Section 1473(p) of the Dodd-Frank Wall Street Reform and Consumer Protection Act<sup>1</sup> provides that if the Appraisal Subcommittee (ASC) of the Federal Financial Institutions Examination Council (FFIEC) determines, six months after enactment of that section (*i.e.*, January 21, 2011), that no national hotline exists to receive complaints of non-compliance with appraisal independence standards and Uniform Standards of Professional Appraisal Practice (USPAP), then the ASC shall establish and operate such a hotline (ASC Hotline). The ASC Hotline shall include a toll-free telephone number and an email address. Section 1473(p) further directs the ASC to refer complaints received through the ASC Hotline to the appropriate government bodies for further action, which may include referrals to OCC, the Federal Reserve Board (Board), the Federal Deposit Insurance Corporation (FDIC), the National Credit Union Administration (NCUA), the Bureau of Consumer Financial Protection (CFPB), and state agencies. The ASC determined that a national appraisal hotline did not exist at a meeting held on January 12, 2011, and a notice of that determination was published in the **Federal Register** on January 28, 2011, (76 FR 5161). As a result, the ASC established a hotline to refer complaints to appropriate state and Federal regulators.

Representatives from the OCC, the Board, the FDIC, the NCUA (Agencies), and the CFPB met and established a process to facilitate the referral of complaints received through the ASC Hotline to the appropriate Federal financial institution regulatory agency or agencies. The Agencies developed the Interagency Appraisal Complaint Form to collect information necessary to take further action on the complaint. The CFPB incorporated the process into one of their existing systems.

The Interagency Appraisal Complaint Form was developed for use by those who wish to file a formal, written complaint that an entity subject to the jurisdiction of one or more of the Agencies has failed to comply with the appraisal independence standards or USPAP. The Interagency Appraisal Complaint Form is designed to collect information necessary for the Agencies to take further action on a complaint from an appraiser, other individual, financial institution, or other entities. The Agencies use the information to take further action on the complaint to the extent the complaint relates to an issue within their jurisdiction.

*Estimated Frequency of Response:* On occasion.

*Estimated Number of Respondents:* 65.

*Estimated Burden per Response:* 0.5 hours.

*Estimated Total Annual Burden:* 32.5 hours.

Comments submitted in response to this notice will be summarized and included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on:

(a) Whether the collection of information is necessary for the proper performance of the functions of the OCC, including whether the information has practical utility;

(b) The accuracy of the OCC's estimate of the burden of the collection of information;

(c) Ways to enhance the quality, utility, and clarity of the information to be collected;

(d) Ways to minimize the burden of the collection on respondents, including through the use of automated collection techniques or other forms of information technology; and

(e) Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

**Patrick T. Tierney,**

*Assistant Director, Office of the Comptroller of the Currency.*

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**BILLING CODE 4810–33–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Superfund Tax on Chemical Substances; Request To Modify List of Taxable Substances; Notice of Filing for Di-IsoNonyl Phthalate

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

**ACTION:** Notice of filing and request for comments.

**SUMMARY:** This notice of filing announces that a petition has been filed requesting that di-isononyl phthalate be added to the list of taxable substances. This notice of filing also requests comments on the petition. This notice of filing is not a determination that the list of taxable substances is modified.

**DATES:** Written comments and requests for a public hearing must be received on or before July 14, 2025.

**ADDRESSES:** Commenters are encouraged to submit public comments or requests for a public hearing relating to this petition electronically via the Federal eRulemaking Portal at <https://www.regulations.gov> (indicate public docket number IRS–2025–0046 or di-isononyl phthalate) by following the online instructions for submitting comments. Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.

Alternatively, comments and requests for a public hearing may be mailed to: Internal Revenue Service, Attn: CC:PA:01:PR (Notice of Filing for Di-IsoNonyl Phthalate), Room 5203, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. All comments received are part of the public record and subject to public disclosure. All comments received will be posted without change to <https://www.regulations.gov>, including any personal information provided. You should submit only information that you wish to make publicly available. If a public hearing is scheduled, notice of the time and place for the hearing will be published in the **Federal Register**.

**FOR FURTHER INFORMATION CONTACT:** Camille Edwards Bennehoff at (202) 317–6855 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Request To Add Substance to the List

(a) *Overview.* A petition was filed pursuant to Rev. Proc. 2022–26 (2022–29 I.R.B. 90), as modified by Rev. Proc. 2023–20 (2023–15 I.R.B. 636), requesting that di-isononyl phthalate be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of di-isononyl phthalate to the List is based on weight and contains the information detailed in paragraph (b) of this document. The information is provided for public notice and comment pursuant to section 9 of Rev. Proc. 2022–26. The publication of petition information in this notice of filing is not a determination and does not constitute Treasury Department or

<sup>1</sup> Dodd-Frank Wall Street Reform and Consumer Protection Act section 1473, Public Law 111–203, 124 Stat. 1376, July 21, 2010; 12 U.S.C. 3351(i).

IRS confirmation of the accuracy of the information published.

(b) *Petition Content.*

(1) *Substance name:* Di-isononyl phthalate.

(2) *Petitioner:* Exxon Mobil Corporation, an exporter of di-isononyl phthalate.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2917.33.00.50.

(ii) *Schedule B number:* 2917.33.00.50.

(iii) *CAS number:* 68515-48-0.

(4) *Petition filing dates:*

(i) *Petition filing date for purposes of making a determination:* May 1, 2025.

(ii) *Petition filing date for purposes of section 11.02 of Rev. Proc. 2022-26, as modified by section 3 of Rev. Proc. 2023-20:* July 1, 2022.

(5) *Description from petition:* Di-isononyl phthalate is a preferred choice PVC plasticizer for large-volume general use applications. It is suited for a variety of flexible PVC plastisol, extruded, and molded parts applications including coated fabrics, sheet products, tubing, gasketing, and wire insulation and jacketing. It is also used in wire and cable applications due to its good dielectric properties.

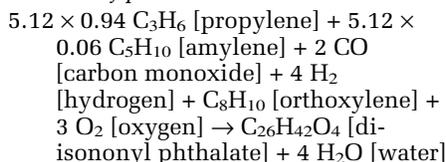
Di-isononyl phthalate is made from propylene and orthoxylene, which is an isomer of the taxable chemical xylene. Taxable chemicals constitute 62.90 percent by weight of the materials used to produce this substance.

(6) *Process identified in petition as predominant method of production of substance:* The predominant method of producing di-isononyl phthalate is via the esterification process. Most plasticizers are products of simple esterification reactions, which can be readily carried out in heated kettles with agitation and provision for water takeoff. While some plants produce plasticizers by such batch methods, newer, highly automated plants operate continuously, particularly if they emphasize a single product. Esterification catalysts (e.g. sulfuric acid or p-toluenesulfonic acid) speed the reaction and are neutralized, washed, and then removed. The purity requirements for commercial plasticizers are very high; phthalate esters are usually colorless and are mostly odorless. The reaction usually requires an excess of alcohol, which is readily recycled. Analogous syntheses yield aliphatic dicarboxylic acid esters, benzoates, and trimellitates.

The hydrogen used for these reactions is not produced from steam-methane reforming; the source is from PO<sub>x</sub> reactor, which feeds liquids, not methane. The PO<sub>x</sub> process is an industrial process that converts

hydrocarbons feeds into syngas (a combination of H<sub>2</sub> and CO gas). The hydrocarbon feed is in the liquid state; it does not feed gas (such as methane) or solids. The unit feeds a variety of liquid hydrocarbons such as paraffins, olefins, and aromatics in the C<sub>5</sub>-C<sub>20</sub> range, obtained from the refinery pipestills and other chemicals units.

(7) *Stoichiometric material consumption equation, based on process identified as predominant method of production:*



(8) *Tax rate calculated by Petitioner, based on Petitioner's conversion factors for taxable chemicals used in production of substance:*

(i) *Tax rate:* \$7.11 per ton.

(ii) *Conversion factors:* 0.48 for propylene, 0.25 for xylene.

(9) *Public docket number:* IRS-2025-0046.

**Michael Beker,**

*Senior Counsel (Energy, Credits, and Excise Tax), IRS Office of Chief Counsel.*

[FR Doc. 2025-08503 Filed 5-13-25; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Information Collection Activities; Comment Request for TD 8656 Collection Requirements

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning the collection requirements of TD 8656, Imposition of the Accuracy-Related Penalty.

**DATES:** Written comments should be received on or before July 14, 2025 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 or by email to [pra.comment@irs.gov](mailto:pra.comment@irs.gov).

Please include the information collection's "OMB number 1545-1426" or Section 6662—Imposition of the Accuracy-Related Penalty in the Subject line of the message.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, (202) 317-6009, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Lanita.VanDyke@irs.gov](mailto:Lanita.VanDyke@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Section 6662—Imposition of the Accuracy-Related Penalty.

*OMB Number:* 1545-1426.

*Regulation Project Number:* TD 8656.

*Abstract:* Treasury Decision (TD) 8656 provides guidance on the accuracy-related penalty imposed on underpayments of tax caused by substantial and gross valuation misstatements as defined in Internal Revenue Code sections 6662(e) and 6662(h). An amount can be excluded from the penalty if certain requirements are met and a taxpayer maintains documentation, as detailed in 26 CFR 1.6662-6(d)(2)(iii), of how a transfer price was determined for a transaction subject to Code section 482.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Numbers of Responses:* 2,500.

*Estimated Time per Respondent:* 8 hours 3 minutes.

*Estimated Total Annual Burden Hours:* 20,125 hours.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) whether the collection of information