5(c)(1)(iii) from April 1, 2020, to September 30, 2021. Similarly, the U.S. Department of Housing and Urban Development issued a memorandum on September 27, 2021, updating its memorandum, *Revision, Extension and Update of April 2020 Memorandum Availability of Waivers and Suspensions of the HOME Program Requirements in Response to COVID–19 Pandemic* issued on December 4, 2020, extending the waiver to perform onsite inspections of HOME-assisted rental housing and annual re-inspections of units assisted with HOME Tenant-Based Renal Assistance from September 30, 2021, to December 31, 2021. The CDFI Fund has determined that to provide relief to CMF Recipients during the height of the COVID–19 pandemic, and to align CMF regulatory requirements with other federal programs, temporary relief related to annual tenant income determination for this period is warranted.

For the above stated reasons, the CDFI Fund is issuing a general waiver herein of 12 CFR 1807.401(f) in cases where the CMF Award Recipient did not undertake or complete annual tenant income examination and verification during the period of affordability for the applicable dates in response to the COVID–19 pandemic. This is to provide maximum administrative flexibility and better assist low-and very low-income households as they deal with the effects of the COVID–19 pandemic.

This waiver extends relief for the period beginning April 1, 2020, and ending December 31, 2021. As of January 1, 2022, the CMF Award Recipient shall have recommenced tenant income re-certification on an annual basis in compliance with 12 CFR 1807.401(f).

Authority: Pub. L. 110–289. 12 U.S.C. 4701, 12 CFR part 1805, 12 CFR part 1807, 12 CFR part 1815, 12 U.S.C. 4502.

Jodie L. Harris,

Director, Community Development Financial Institutions Fund.

[FR Doc. 2023–00932 Filed 1–18–23; 8:45 am]

BILLING CODE 4810–05–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Chemical Substance Tax; Request To Modify List of Taxable Substances; Filing of Petition for 4,4′-Isopropylidenediphenol-Epichlorohydrin Copolymer

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 pursuant to Revenue Procedure 2022–26, 2022–29 I.R.B. 90, requesting that 4,4′-Isopropylidenediphenol-Epichlorohydrin Copolymer be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (''Code''). 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 March 20, 2023.

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 *http://www.regulations.gov* (indicate public docket number IRS–2022–0038 or 4,4′-Isopropylidenediphenol-Epichlorohydrin Copolymer) 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:LPD:PR (Notice of Filing for 4,4′-Isopropylidenediphenol-Epichlorohydrin Copolymer), 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 *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: Please contact Amanda F. Dunlap, (202) 317–6855 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

(a) *Overview.* The petition requesting the addition of 4,4′-Isopropylidenediphenol-Epichlorohydrin Copolymer to the list of taxable substances under section 4672(a) of the Code 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 content in this notice of filing does not constitute Department of the Treasury or Internal Revenue Service confirmation of the accuracy of the information published.

(b) *Petition Content.*

(1) *Substance name:* 4,4′-Isopropylidenediphenol-Epichlorohydrin Copolymer.

According to the petition, these are the chemical names of 4,4′-Isopropylidenediphenol-Epichlorohydrin Copolymer: Bisphenol A Epoxy Resin.

(2) *Petitioner:* Westlake Epoxy Inc., an exporter of 4,4′-Isopropylidenediphenol-Epichlorohydrin Copolymer.

(3) *Proposed Classification Numbers:*
HTSUS number: 3907.30.0000.
Schedule B number: 3907.30.0000.
CAS number: 25068–38–6.

(4) *Petition Filing Date:* December 20, 2022.

Petition filing date for purposes of section 11.02 of Rev. Proc. 2022–26: July 1, 2022.

(5) *Brief Description of the Petition:* According to the petition, 4,4′-Isopropylidenediphenol-Epichlorohydrin Copolymer is a Bisphenol A Epoxy Resin and is used for Epoxide Resin. 4,4′-Isopropylidenediphenol-Epichlorohydrin Copolymer is derived from the taxable chemicals benzene, propylene, chlorine, and sodium hydroxide and produced predominantly from epichlorohydrin and bisphenol-A via a two-step glycidation reaction sequence. Taxable chemicals comprise 92.98 percent of the final product.

(6) *Process Identified in Petition as Predominant Method of Production of Substance:* 4,4′-Isopropylidenediphenol-Epichlorohydrin Copolymer is derived from the taxable chemicals benzene, propylene, chlorine, and sodium hydroxide, and is produced predominantly from epichlorohydrin and bisphenol-A via a two-step glycidation reaction sequence. Epichlorohydrin is typically produced via an addition reaction of chlorine to propylene that yields allyl chloride and subsequently dichlorohydrin isomers, followed by a dehydrochlorination step in the presence of sodium hydroxide to yield epichlorohydrin. Bisphenol A is typically produced from the reaction of benzene and propylene that yields phenol and acetone. Under acidic conditions and with an appropriate catalyst, two units of phenol can react with one unit of acetone to yield Bisphenol A. With available epichlorohydrin and Bisphenol A, 4,4′-Isopropylidenediphenol-Epichlorohydrin Copolymer can be obtained through a two-step glycidation

reaction sequence where epichlorohydrin is added to Bisphenol A (deprotonated with sodium hydroxide) and then water, sodium hydroxide, and sodium chloride are removed in a dehydrochlorination step.

(7) *Stoichiometric Material Consumption Equation, Based on Process Identified as Predominant Method of Production:*

2 C_6H_6 (benzene) + 4 C_3H_6 (propylene) + 4 Cl_2 (chlorine) + 6 NaOH (sodium hydroxide) + 2 O_2 (oxygen) → $(CH_3)_2C(C_6H_4OC_3H_5O)_2$ (4,4′-Isopropylidenediphenol-Epichlorohydrin Copolymer) + CH_3COCH_3 (acetone) + 2 HCl (hydrogen chloride) + 6 NaCl (sodium chloride) + 5 H_2O (water)

(8) *Rate of Tax Calculated by Petitioner Based on Petitioner's Conversion Factors for Taxable Chemicals Used in Production of Substance:*

Rate of Tax: $14.13 per ton.

Conversion Factors:

0.46 for benzene
0.49 for propylene
0.83 for chlorine
0.71 for sodium hydroxide

(9) *Public Docket Number:* IRS–2022–0038.

Stephanie Bland,

Branch Chief (Passthroughs and Special Industries), IRS Office of Chief Counsel.

[FR Doc. 2023–00948 Filed 1–18–23; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request Concerning Extraterritorial Income Exclusion

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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning extraterritorial income exclusion.

DATES: Written comments should be received on or before March 20, 2023 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.comments@irs.gov.* Include OMB control number 1545–1722 or comments concerning extraterritorial income exclusion.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form should be directed to Kerry Dennis at (202) 317–5751, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at *Kerry.L.Dennis@irs.gov.*

SUPPLEMENTARY INFORMATION:

Title: Extraterritorial Income Exclusion.

OMB Number: 1545–1722.

Form Number: 8873.

Abstract: The FSC and Extraterritorial Income Exclusion Act of 2000 added section 114 to the Internal Revenue Code. Section 114 provides for an exclusion from gross income for certain transactions occurring after September 30, 2000, with respect to foreign trading gross receipts. Form 8873 is used to compute the amount of extraterritorial income excluded from gross income for the tax year.

Current Actions: There are no changes to the form or burden.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 100.

Estimated Time per Respondent: 25 hours, 27 minutes.

Estimated Total Annual Burden Hours: 2,545 hours.

The following paragraph applies to all 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 if 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 is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency'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 of information 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.

Approved: January 12, 2023.

Kerry L. Dennis,

Tax Analyst.

[FR Doc. 2023–00919 Filed 1–18–23; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 14767

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service (IRS), 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 Consent to Disclose Tax Compliance Check.

DATES: Written comments should be received on or before March 20, 2023 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.comments@irs.gov.* Include ''OMB Number 1545–1856-Consent to Disclose Tax Compliance Check'' in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Martha R. Brinson, at (202) 317–5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at *Martha.R.Brinson@irs.gov.*

SUPPLEMENTARY INFORMATION:

Title: Consent to Disclose Tax Compliance Check.

OMB Number: 1545–1856.