

degrade zearalenone in swine food at no less than 10 U/kg complete feed (U = the five-fold enzymatic activity that hydrolyzes 1 μmol zearalenone per minute in a solution of 5 mg/L zearalenone).

DATES: The food additive petition was filed on August 6, 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: Lauren Howell, Center for Veterinary Medicine, Food and Drug Administration, 5001 Campus Drive, College Park, MD 20740, 240-402-8012, Lauren.Howell@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 2324), submitted by Biomin GmbH, Erber Campus 1, 3131 Getzersdorf, Austria. 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 Zearalenone hydrolase to degrade zearalenone in swine food at no less than 10 U/kg complete feed (U = the five-fold enzymatic activity that hydrolyzes 1 μmol zearalenone per minute in a solution of 5 mg/L zearalenone).

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.

Grace R. Graham,

Deputy Commissioner for Policy, Legislation, and International Affairs.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[REG-129260-16]

RIN 1545-BN96

Disclosure of Returns and Return Information in Connection With Written Contracts or Agreements for the Acquisition of Property or Services for Tax Administration Purposes; Withdrawal

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Withdrawal of notice of proposed rulemaking.

SUMMARY: This document withdraws a notice of proposed rulemaking that has been determined to be unnecessary. The notice of proposed rulemaking proposed to authorize the Department of State (State Department) to disclose returns and return information to its contractors who assist the State Department in carrying out certain responsibilities related to revoking or denying a passport of any individual certified to have a seriously delinquent tax debt.

DATES: The notice of proposed rulemaking that was published in the **Federal Register** on March 13, 2018, is withdrawn as of September 3, 2025.

FOR FURTHER INFORMATION CONTACT: Alexander Wu of the Office of Associate Chief Counsel (Procedure and Administration), (202) 317-6845 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

Section 7345 of the Internal Revenue Code (Code), which was added to the Code by section 32101(a) of the Fixing America’s Surface Transportation (FAST) Act, Public Law 114-94, 129 Stat. 1312 (2015), requires the IRS to notify the State Department about any tax debt of an individual that the IRS certifies as seriously delinquent. Section 32101(e) of the FAST Act requires the State Department to deny such individual a passport (or the renewal of a passport) if the IRS notifies the State Department that the individual has been certified as having a seriously delinquent tax debt. Section 32101(e) of the FAST Act also permits the State Department to revoke a passport previously issued to such person. The State Department procures services from outside contractors in connection with carrying out its responsibilities under the FAST Act.

Under section 6103(a) of the Code, returns and return information are confidential unless the Code otherwise authorizes disclosure. Section 6103(n) authorizes, pursuant to regulations prescribed by the Secretary of the Treasury or the Secretary’s delegate (Secretary), the disclosure of returns and return information to any person for purposes of tax administration to the extent necessary in connection with, among other things, a written contract for services. Section 6103(b)(4) defines the term “tax administration” to include “the administration, management, conduct, direction, and supervision of the execution and application of the internal revenue laws or related statutes.” Because implementation of the FAST Act relates to the administration, management, conduct, direction, and supervision of the execution and application of the internal revenue laws and related statutes, disclosure of return information for the purpose of carrying out responsibilities under the FAST Act is a tax administration purpose.

On March 13, 2018, the Department of the Treasury (Treasury Department) and the IRS published a notice of proposed rulemaking in the **Federal Register** (83 FR 10811) containing proposed regulations that would add the State Department to the list of agencies in § 301.6103(n)-1(a)(1) whose officers and employees may disclose returns and return information to any person or to an officer or employee of such person for tax administration purposes to the extent necessary in connection with a written contract for the acquisition of property or services. The proposed regulations would authorize the State Department to disclose returns and return information to its contractors providing services in connection with the revocation or denial of passports pursuant to the requirements of the FAST Act and section 7345.

The proposed regulations are unnecessary because the State Department is already authorized under § 301.6103(n)-1(a)(2)(ii) to disclose returns and return information to its contractors providing services in connection with the revocation or denial of passports pursuant to the FAST Act and section 7345, so long as the IRS authorizes the disclosure in writing and the disclosure conforms to the other provisions of § 301.6103(n)-1. Under § 301.6103(n)-1(a)(2)(ii), if an officer or employee of the Treasury Department has disclosed returns or return information to the State Department for purposes of the provision of services in furtherance of tax administration, then the State

Department may further disclose the returns or return information, when authorized in writing by the IRS, to the extent necessary to carry out the tax administration purpose. Under § 301.6103(n)-1(a)(2)(ii), such further disclosures may include disclosures to an agent or subcontractor of the person, or officer or employee of the agent or subcontractor.

List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

Withdrawal of Notice of Proposed Rulemaking

Under the authority of 26 U.S.C. 7805, the notice of proposed rulemaking (REG-129260-16) published in the **Federal Register** on March 13, 2018 (83 FR 10811) is withdrawn.

Edward T. Killen,

Acting Chief Tax Compliance Officer.

[FR Doc. 2025-16866 Filed 9-2-25; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

38 CFR Part 21

[Docket No. VA-2021-VBA-0024]

RIN 2900-AQ89

State Approving Agency Jurisdiction Rule

AGENCY: Department of Veterans Affairs.

ACTION: Supplemental notice of proposed rulemaking.

SUMMARY: The Department of Veterans Affairs (VA) publishes a supplemental notice of proposed rulemaking (SNPRM) to amend its definitions of the terms “independent study,” “distance learning,” and “resident learning,” and to establish a new term, “standard curriculum.” These proposed amendments, which distinguish distance learning from resident learning and independent study from standard curriculum, address concerns from VA stakeholders who view independent study and distance learning as having distinct and separate meanings and clarify State Approving Agency (SAA) jurisdiction over courses taken solely by distance learning.

DATES: Comments must be received by VA on or before November 3, 2025.

ADDRESSES: You may submit comments through www.regulations.gov under RIN 2900-AQ89. That website includes a

plain-language summary of this rulemaking. Instructions for accessing agency documents, submitting comments, and viewing the rulemaking docket, are available on www.regulations.gov under “FAQ.”

FOR FURTHER INFORMATION CONTACT: Thomas Alphonso, Veterans Benefits Administration, (202) 461-9800.

SUPPLEMENTARY INFORMATION: On October 14, 2021, VA published a notice of proposed rulemaking to amend its regulations that govern State Approving Agencies’ (SAA) jurisdiction for approval of courses, including online distance learning courses, to distinguish online distance learning courses from resident training and independent study-resident training courses, to clarify SAA authority and jurisdiction regarding the approval or disapproval of any course, and to clarify the adjudicatory outcomes available to an SAA when reviewing an approval application. 86 FR 57094. In response to the notice of proposed rulemaking, two commenters questioned the appropriateness of VA’s categorization of online distance learning and recommended that VA “modernize” its definitions to improve oversight of distance education programs. One commenter stated that distance education is an alternative delivery mode to in-person instruction and must include regular and substantive interactions with qualified faculty. Another commenter also stated that distance learning must include regularly scheduled interaction between student and instructor, whether synchronously or asynchronously, and that the rules governing independent study are not applicable to distance learning.

Furthermore, in the past, our stakeholder partners, including SAAs and veterans’ advocacy organizations, have expressed concern with the potential negative impacts of defining all distance learning as independent study. They have asserted that considering distance learning as a subset of independent study has effectively barred SAA approval of non-college degree (NCD) programs, which are not accredited, conducted via distance learning. Because VA is not authorized to approve enrollment in independent study programs unless they are accredited and lead to a standard college degree or certificate offered by an institution of higher learning, see 38 CFR 21.4267(f), under current regulations that define distance learning as independent study, VA cannot approve enrollment in NCD programs conducted via distance learning, even though such programs

may be high quality and provide many vocational and economic opportunities to veterans. There is a comprehensive set of rules that govern SAA approval of non-accredited programs to ensure the integrity of the programs that are available to veterans. Specifically, 38 U.S.C. 3676(c)(1) requires that non-accredited “courses, curriculum, and instruction [be] consistent in quality, content, and length with similar courses in public schools and other private schools in the State, with recognized accepted standards.” Thus, considering distance learning as a subset of independent study limits the otherwise many worthwhile vocational and economic opportunities available to veterans.

Moreover, classifying all distance learning programs, which are often offered as programs with regularly scheduled classes, as “independent study,” when a student does not have independence over what he or she studies, is confusing for VA beneficiaries and educational institution partners, as the commenters expressed, because it contradicts the plain meaning of the term “independent study” and VA’s interpretation of that term in 38 CFR 21.4267(b)(1) in implementing 38 U.S.C. 3680A(a)(4). Merriam-Webster defines “independent study” as “a course of study done by a student without an instructor or with help from an instructor but not as part of an organized class.” See *Merriam-Webster.com Dictionary*, www.merriam-webster.com/dictionary/independent%20study, accessed August 14, 2025. And VA currently considers a course to be offered by independent study if it includes interaction between student and faculty, whether the interaction is in person or through use of communications technology, and the course is offered without any regularly scheduled, conventional classroom or laboratory sessions. 38 CFR 21.4267(b)(1). Thus, considering distance learning as a subset of independent study is in conflict with our current interpretation of the term “independent study” in § 21.4267(b)(1).

VA agrees with the points raised by commenters and stakeholders and believes it is not appropriate to continue classifying all online training as independent study merely because the training is online (*i.e.*, not conducted within a traditional classroom setting). Finding no basis for continuing to define distance learning as independent study, VA proposes to amend the definitions of the terms “independent study,” “distance learning,” “resident learning” and add a new term, “standard curriculum,” to round out the