

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 (l) of this AD and email 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.

#### (l) Additional Information

For more information about this AD, contact Kim-Anh Tran, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; phone: (316) 946-4190; email: [kim-anh.t.tran@faa.gov](mailto:kim-anh.t.tran@faa.gov).

#### (m) 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 the AD specifies otherwise.

(i) European Union Aviation Safety Agency (EASA) AD 2025-0052, dated February 28, 2025.

(ii) [Reserved]

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

(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 September 26, 2025.

**Steven W. Thompson,**

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

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

**[REG-112261-24; REG-116085-23]**

**RIN 1545-BR32; 1545-BR00**

#### Previously Taxed Earnings and Profits and Related Basis Adjustments; Hearing Cancellation

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

**ACTION:** Cancellation of a notice of public hearing on a proposed rulemaking.

**SUMMARY:** This document cancels a public hearing on proposed regulations regarding previously taxed earnings and profits of foreign corporations and related basis adjustments.

**DATES:** The public hearing scheduled for October 2, 2025, at 10 a.m. Eastern Standard Time (EST) is cancelled.

**ADDRESSES:** See public comments submitted electronically via the Federal eRulemaking Portal at <https://www.regulations.gov> by searching IRS and REG-105479-18.

**FOR FURTHER INFORMATION CONTACT:** Martina Greene of the Publications and Regulations Section, Associate Chief Counsel (Procedure and Administration) at (202) 317-6901 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** A notice of proposed rulemaking appeared in the **Federal Register** on December 2, 2024 (89 FR 95362) and a notice of proposed rulemaking and reopening of comment period appeared in the **Federal Register** on May 16, 2025 (90 FR 20977). The public hearing on the proposed rulemaking, announced in the **Federal Register** on September 8, 2025 (90 FR 43165) is cancelled.

**Oluwafunmilayo A. Taylor,**  
*Section Chief, Publications and Regulations Section, Associate Chief Counsel, (Procedure & Administration).*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

**[REG-112261-24; REG-116085-23]**

**RIN 1545-BR32; 1545-BR00**

#### Guidance Regarding Certain Matters Relating to Nonrecognition of Gain or Loss in Corporate Separations, Incorporations, and Reorganizations; Multi-Year Reporting Requirements for Corporate Separations and Related Transactions; Withdrawal

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

**ACTION:** Withdrawal of notices of proposed rulemaking.

**SUMMARY:** This document withdraws a notice of proposed rulemaking containing proposed regulations relating to corporate separations, incorporations,

and reorganizations qualifying, in whole or in part, for nonrecognition of gain or loss. This document also withdraws a notice of proposed rulemaking containing proposed regulations that would have required multi-year tax reporting for corporate separations and related transactions. The proposed regulations would have affected corporations and their shareholders and security holders.

**DATES:** The notices of proposed rulemaking published in the **Federal Register** on January 16, 2025 (90 FR 5220 and 90 FR 4687), are withdrawn as of September 30, 2025.

**ADDRESSES:** Send paper submissions to CC:PA:01:PR (REG-112261-24 and REG-116085-23), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. All public comments received with respect to the notices of proposed rulemaking (REG-112261-24 and REG-116085-23) are available to review at <https://www.regulations.gov> by searching the Docket ID numbers (IRS-2025-0017 and IRS-2025-0015, respectively).

**FOR FURTHER INFORMATION CONTACT:** Justin R. Du Mouchel at (202) 317-6975 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

#### Background

On January 16, 2025, the Treasury Department and the IRS published a notice of proposed rulemaking (REG-112261-24) in the **Federal Register** (90 FR 5220) setting forth proposed regulations under sections 355, 357, 361, and 368 of the Code regarding certain matters relating to corporate separations, incorporations, and reorganizations qualifying, in whole or in part, for nonrecognition of gain or loss (proposed technical regulations) and requesting public comment.

On the same date, the Treasury Department and the IRS also published a notice of proposed rulemaking (REG-116085-23) in the **Federal Register** (90 FR 4687) setting forth proposed regulations that would require multi-year tax reporting for corporate separations and related transactions (proposed reporting regulations). The proposed reporting regulations were consistent with recommendations set forth in a report published by the Treasury Inspector General for Tax Administration titled “A Strategy Is Needed to Assess the Compliance of Corporate Mergers and Acquisitions with Federal Tax Requirements,” Ref. No. 2019-30-050 (Sept. 5, 2019).

The Treasury Department and the IRS received several comments in response