

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.

(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.

(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; website: easa.europa.eu. You may find the EASA material on the EASA website at 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 or email fr.inspection@nara.gov.

Issued on September 26, 2025.

Steven W. Thompson,

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

[FR Doc. 2025-19083 Filed 9-29-25; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-105479-18]

RIN 1545-BO61

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).

[FR Doc. 2025-18984 Filed 9-29-25; 8:45 am]

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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

to the proposed technical regulations and the proposed reporting regulations, which generally were critical of the proposed guidance. In response to the comments received, the Treasury Department and the IRS are withdrawing the proposed regulations.

Drafting Information

The principal author of this notice is Justin R. Du Mouchel of the Office of Associate Chief Counsel (Corporate). However, other personnel from the Treasury Department and the IRS participated in its development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Withdrawal of Proposed Amendments to the Regulations

Under the authority of 26 U.S.C. 7805, the notices of proposed rulemaking (REG-112261-24 and REG-116085-23) that were published in the **Federal Register** on January 16, 2025 (90 FR 5220 and 90 FR 4687), are withdrawn.

Edward T. Killen,

Acting Chief Tax Compliance Officer.

[FR Doc. 2025-19018 Filed 9-29-25; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 300

[REG-108673-25]

RIN 1545-BR56

Preparer Tax Identification Number (PTIN) User Fee Update

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: In the Rules and Regulations section of this issue of the **Federal Register**, the Department of the Treasury (Treasury Department) and the IRS are issuing interim final regulations that amend the current regulations to reduce from \$11 to \$10 the amount of the user fee imposed on tax return preparers to apply for or renew a preparer tax identification number (PTIN).

DATES: Electronic or written comments and requests for a public hearing must be received by October 30, 2025.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at <https://www.regulations.gov> (indicate IRS and

REG-108673-25) by following the online instructions for submitting comments. Requests for a public hearing must be submitted as prescribed in the “Comments and Requests for a Public Hearing” section. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The 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-108673-25), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, Jamie Song at (202) 317-6845; concerning cost methodology, Maria E. Arias-Buchanan at (202) 803-9569; concerning submissions of comments or requests for a public hearing, the Publications and Regulations Section at (202) 317-6901 (not toll-free numbers) or by email at publichearings@irs.gov (preferred).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

Interim final regulations in the Rules and Regulations section of this issue of the **Federal Register** amend regulations under 26 CFR part 300 setting a user fee for individuals who apply for or renew a PTIN. The Independent Offices Appropriation Act of 1952 (IOAA), which is codified at 31 U.S.C. 9701, authorizes agencies to prescribe regulations that establish user fees for services provided by the agency. The IOAA provides that regulations implementing user fees are subject to policies prescribed by the President; these policies are set forth in the Office of Management and Budget Circular A-25, 58 FR 38142 (July 15, 1993).

The text of the interim final regulations also serves as the text of these proposed regulations. The preamble to the interim final regulations explains the interim final regulations and these proposed regulations.

Special Analyses

I. Regulatory Planning and Review

These proposed regulations are not subject to review under section 6(b) of Executive Order 12866 pursuant to the Memorandum of Agreement (July 4, 2025) between the Treasury Department and the Office of Management and Budget regarding review of tax regulations.

II. Regulatory Flexibility Act

Pursuant to the Regulatory Flexibility Act (5 U.S.C. chapter 6), it is hereby certified that these proposed regulations will not have a significant economic impact on a substantial number of small entities. These proposed regulations affect individuals who prepare or assist in preparing all or substantially all of a tax return or claim for refund for compensation. Only individuals, not businesses, can have a PTIN. Thus, the economic impact of these regulations on any small entity generally will be a result of an individual tax return preparer who is required to have a PTIN owning a small business or a small business otherwise employing an individual tax return preparer who is required to have a PTIN. The Treasury Department and the IRS estimate that approximately 915,437, 942,900, and 971,187 individuals will apply annually for an initial or renewal PTIN in fiscal years 2026, 2027, and 2028, respectively. Although the interim final regulations will likely affect a substantial number of small entities, the economic impact on those entities is not significant. The interim final regulations will establish a \$10 user fee per application or renewal (plus \$8.75 payable directly to the contractor), which is a reduction from the previously established user fee and will not have a significant economic impact on a small entity. Accordingly, the Secretary of the Treasury (or the Secretary’s delegate) certifies that the rule will not have a significant economic impact on a substantial number of small entities, and a regulatory flexibility analysis is not required.

III. Unfunded Mandates Reform Act

Section 202 of the Unfunded Mandates Reform Act of 1995 (UMRA) requires that agencies assess anticipated costs and benefits and take certain other actions before issuing a final rule that includes any Federal mandate that may result in expenditures in any one year by a State, local, or Tribal government, in the aggregate, or by the private sector, of \$100 million in 1995 dollars, updated annually for inflation. This rule does not include any Federal mandate that may result in expenditures by State, local, or Tribal governments, or by the private sector in excess of that threshold.

IV. Executive Order 13132: Federalism

Executive Order 13132 (Federalism) prohibits an agency from publishing any rule that has federalism implications if the rule either imposes substantial,