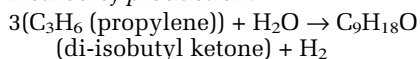


87.51 percent by weight of the materials used to produce this substance.

(6) *Process identified in petition as predominant method of production of substance:* The predominant method of production is aldol condensation of acetone. Aldol condensation is a two-step process in which an aldol reaction forms an aldol product and a dehydration reaction removes water to form the final product. The process uses acetone in condensation, dehydration, and hydrogenation steps. Acetone is passed over a strong base catalyst to form diacetone alcohol, then dehydrated to mesityl oxide, and subsequently hydrogenated to methyl isobutyl ketone. Generally, the process forms co-produced methyl isobutyl ketone, methyl isobutyl carbinol, di-isobutyl ketone and, to a lesser extent, di-isobutyl carbinol.

(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:* \$8.67 per ton.

(ii) *Conversion factors:* 0.89 for propylene.

(9) *Public docket number:* IRS–2024–0056.

**Michael Beker,**

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

[FR Doc. 2024–28069 Filed 11–27–24; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Proposed Collection; Comment Request; Bureau of Engraving and Printing Background Information Request Form

**AGENCY:** U.S. Department of the Treasury, Bureau of Engraving and Printing.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other federal agencies to comment on the proposed information collections listed below, in accordance with the Paperwork Reduction Act of 1995.

**DATES:** Written comments must be received on or before January 28, 2025.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect

of the information collection, including suggestions for reducing the burden, to Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW, Suite 8142, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

#### FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Valerie Alstadt by emailing the Banknote Equipment Manufacturer and Currency Reader Manufacturers Support office at [BEM\\_and\\_CRM\\_Customer\\_Support@bep.gov](mailto:BEM_and_CRM_Customer_Support@bep.gov), calling (202) 435–8050, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Bureau of Engraving and Printing Background Investigation Request Form.

*OMB Control Number:* 1525–0011.

*Type of Review:* Extension without change.

*Description:* The Background Information Request Form for is completed by applicant companies per BEP Circular 82–00.13 to establish the eligibility of each company and key personnel to gain access to test decks of new designs and production samples of Federal Reserve Notes so they can update their products to denominate and/or authenticate genuine currency. The applicant companies are Banknote Equipment Manufacturers (BEMs) and Currency Reader Manufacturers (CRMs). Banknote Equipment Manufacturers (BEMs) are companies that produce any type of equipment that handles banknotes for commercial purposes involving accept/reject decisions for FRNs. Currency Reader Manufacturers (CRMs) are companies that produce a commercially available device or application designed for the purpose of denominating US currency by an individual.

*Form:* BEP Background Investigation Request Form.

*Affected Public:* Banknote Equipment Manufacturers and Currency Reader Manufacturers and their employees.

*Estimated Number of Respondents:* 150.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 50.

*Estimated Time per Response:* 45 minutes.

*Estimated Total Annual Burden Hours:* 38.

*Request for Comments:* Comments submitted in response to this notice will be summarized and included in the request for Office of Management and Budget 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 technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services required to provide information.

*Authority:* 44 U.S.C. 3501 *et seq.*

**Katherine A Allen,**

*BEP PRA Clearance Officer.*

[FR Doc. 2024–27985 Filed 11–27–24; 8:45 am]

**BILLING CODE 4840–01–P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service (IRS) Information Collection Requests

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before December 30, 2024 to be assured of consideration.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting “Currently under 30-day Review—Open for Public Comments” or by using the search function.

#### FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Melody Braswell by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622–1035, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

**Internal Revenue Service (IRS)**

1. *Title:* Credit for Oil and Gas Production from Marginal Wells.

*OMB Number:* 1545–2278.

*Form Number:* 8904.

*Abstract:* Public Law 108–357, title III, subtitle C, section 341(a) has caused us to develop a credit for oil and gas production from marginal wells, which is reflected on Form 8904 and its instructions. Tax year 2017 was the first year Form 8904 and its instructions were released.

*Current Actions:* There are no changes being made to Form 8904 at this time.

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

*Affected Public:* Business or other for-profit organizations, Individuals or households, not-for-profit institutions, farms, and State, local or Tribal governments.

*Estimated Number of Responses:* 20,000.

*Estimated Time per Respondent:* 2 hrs., 58 mins.

*Estimated Total Annual Burden Hours:* 59,200.

2. *Title:* Qualified Intermediary (QI), Withholding Foreign Partnership (WP), and Withholding Foreign Trust (WT) Application and Account Management System.

*OMB Number:* 1545–1597.

*Document Number:* Form 14345.

*Abstract:* Internal Revenue Code (IRC) section 1441 (Withholding of tax on nonresident aliens), states any nonresident alien individual or of any foreign partnership shall deduct and withhold from such items a tax equal to 30 percent or 14 percent depending on circumstances. Revenue Procedure 2022–43 sets forth the final qualified intermediary (QI) withholding agreement (QI agreement) entered by the Internal Revenue Service and certain foreign persons under Treas. Reg. section 1.1441–1(e)(5) and (6). The Qualified Intermediary (QI), Withholding Foreign Partnership (WP), and Withholding Foreign Trust (WT) Application and Account Management System (QAAMS) allows entities to apply, renew, or terminate their status as a QI, WP, or WT.

*Current Actions:* There are no changes to the burden previously approved by OMB. This request is to extend the current approval for another 3 years.

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

*Affected Public:* Individuals or households and Business or other for-profit.

*Estimated Number of Respondents:* 1,097,991.

*Estimated Time per Respondent:* 16 min.

*Estimated Total Annual Burden*

*Hours:* 301,018.

3. *Title:* Request on Reduction of Tax Attributes Due to Discharge of Indebtedness.

*OMB Number:* 1545–0046.

*Form Number:* 982.

*Abstract:* Reduction of Tax Attributes Due to Discharge of Indebtedness. Internal Revenue Code (IRC) section 108 allows taxpayers to exclude from gross income amounts attributable to discharge of indebtedness in title 11 cases, insolvency, or a qualified farm indebtedness. Section 1081(b) allows corporations to exclude from gross income amounts attributable to certain transfers of property. The data is used to verify adjustments to basis of property and reduction of tax attributes.

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

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

*Affected Public:* Individuals or households, businesses or other for-profit, small businesses, or organizations.

*Estimated Number of Respondents:* 667.

*Estimated Time per Response:* 11 hours, 23 min.

*Estimated Total Annual Burden*

*Hours:* 7,491 hours.

*Authority:* 44 U.S.C. 3501 *et seq.*

**Melody Braswell,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2024–28016 Filed 11–27–24; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY****Agency Information Collection Activities; Submission for OMB Review; Comment Request on Burden Related to the Plan-Specific Substitute Mortality Tables for Determining Present Value**

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning the burden related to the Plan-Specific Substitute Mortality Tables for Determining Present Value.

**DATES:** Comments should be received on or before December 30, 2024 to be assured of consideration.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting “Currently under 30-day Review—Open for Public Comments” or by using the search function.

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Melody Braswell by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622–1035, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:****Internal Revenue Service (IRS)**

*Title:* Plan-Specific Substitute Mortality Tables for Determining Present Value.

*OMB Number:* 1545–2073.

*Document Number:* TD 10005, RP 2024–32.

*Abstract:* Section 412 of the Internal Revenue Code (Code) prescribes minimum funding requirements for defined benefit pension plans. Section 430 specifies the minimum funding requirements that apply generally to defined benefit plans that are single-employer plans (that is, not multiemployer plans). Revenue Procedure 2024–32 updates the procedures set forth in Rev. Proc. 2017–55 to reflect the amendments to § 1.430(h)(3)–2 made by TD 10005.

*Current Actions:* The reinstatement of OMB Control No. 1545–2073 will account for a previously approved burden under OMB Control Number 1545–0047 U.S. Tax-Exempt Income Tax Return. This action is in reference to new regulations and updated procedures related to the COVID–19 pandemic, benefit pension plans, and substitute mortality rate tables.

*Type of Review:* Reinstatement with change of a previously approved collection.

*Affected Public:* Individuals or households and Business or other for-profit.

*Estimated Number of Respondents:* 15.

*Estimated Time per Respondent:* 267 min.

*Estimated Total Annual Burden Hours:* 4,000.