

website can be viewed by other commenters and interested members of the public. Commenters should follow the instructions provided on that site to submit comments electronically.

All comments and communications properly submitted to HUD will be available for public inspection and copying between 8 a.m. and 5 p.m. weekdays at the above address. Due to security measures at the HUD Headquarters building, an advance appointment to review the public comments must be scheduled by calling the Regulations Division at (202) 708-3055 (this is not a toll-free number). HUD welcomes and is prepared to receive calls from individuals who are deaf or hard of hearing, as well as from individuals with speech or communication disabilities. To learn more about how to make an accessible telephone call, please visit <https://www.fcc.gov/consumers/guides/telecommunications-relay-service-trs>.

List of Subjects

24 CFR Part 108

Fair housing, Reporting and recordkeeping requirements.

24 CFR Part 200

Administrative practice and procedure, Claims, Equal employment opportunity, Fair housing, Housing standards, Lead poisoning, Loan programs—housing and community development, Mortgage insurance, Organization and functions (Government agencies), Penalties, Reporting and recordkeeping requirements, Social security, Unemployment compensation, Wages.

Accordingly, for the reasons described in the preamble, HUD proposes to amend 24 CFR chapters I and II as follows:

PART 108—[REMOVED AND RESERVED]

- 1. Under the authority of 42 U.S.C. 3608 and 3535(d), remove and reserve part 108.

PART 200—INTRODUCTION TO FHA PROGRAMS

- 2. The authority citation for part 200 continues to read as follows:

Authority: 12 U.S.C. 1702–1715z–21; 42 U.S.C. 3535(d).

Subpart M—[Removed and Reserved]

- 3. Remove and reserve subpart M.

Scott Turner,
Secretary.

[FR Doc. 2025–09991 Filed 6–2–25; 8:45 am]

BILLING CODE 4210–67–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–107420–24]

RIN 1545–BR21

Source of Income From Cloud Transactions; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking; notice of hearing.

SUMMARY: This document provides a notice of public hearing on proposed rules for determining the source of income from cloud transactions for purposes of the international provisions of the Internal Revenue Code.

DATES: The public hearing on these proposed rules has been scheduled for Thursday, July 17, 2025, at 10:00 a.m. Eastern Time (ET). The IRS must receive speakers' outlines of the topics to be discussed at the public hearing by June 17, 2025. If no outlines are received by June 17, 2025, the public hearing will be cancelled.

ADDRESSES: The public hearing is being held in the Auditorium, at the Internal Revenue Service Building, 1111 Constitution Avenue NW, Washington, DC. Due to security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present a valid photo identification to enter the building. Because of access restrictions, visitors will not be admitted beyond the immediate entrance area more than 30 minutes before the hearing starts. Participants may alternatively attend the public hearing by telephone.

Send submissions to CC:PA:01:PR (REG–107420–24), Room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday to CC:PA:01:PR (REG–107420–24), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224 or sent electronically via the Federal eRulemaking Portal at www.regulations.gov (REG–107420–24).

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed rules, Jacob Nava at (202) 317–4432, (not a toll-free number); concerning submissions of requests to testify, the hearing and/or to be placed on the building access list to attend the public hearing, contact the Publications and Regulations Section of the Office of Associate Chief Counsel (Procedure and Administration) by email at publichearings@irs.gov (preferred) or by telephone at (202) 317–6901 (not a toll free number).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking (REG–107420–24) that was published in the **Federal Register** on Tuesday, January 14, 2025 (90 FR 3075).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing must submit an outline of the topics to be discussed and the time to be devoted to each topic by June 17, 2025.

A period of 10 minutes will be allotted to each person for making comments. An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing and via the Federal eRulemaking Portal (www.regulations.gov) under the title of Supporting & Related Material. If no outline of the topics to be discussed at the hearing is received by June 17, 2025, the public hearing will be cancelled. If the public hearing is cancelled, a notice of cancellation of the public hearing will be published in the **Federal Register**.

Individuals who want to testify in person at the public hearing must send an email to publichearings@irs.gov to have your name added to the building access list. The subject line of the email must contain the regulation number REG–107420–24 and the language TESTIFY In Person. For example, the subject line may say: Request to TESTIFY In Person at Hearing for REG–107420–24. Submit of an outline of testimony as prescribed in the **ADDRESSES** paragraph of this document.

Individuals who want to testify by telephone at the public hearing must send an email to publichearings@irs.gov to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number REG–107420–24 and the language TESTIFY Telephonically. For example, the subject line may say: Request to TESTIFY Telephonically at Hearing for REG–107420–24. Submit of an outline of testimony as prescribed in

the **ADDRESSES** paragraph of this document.

Individuals who want to attend the public hearing in person without testifying must also send an email to publichearings@irs.gov to have your name added to the building access list. The subject line of the email must contain the regulation number REG-107420-24 and the language ATTEND In Person. For example, the subject line may say: Request to ATTEND Hearing In Person for REG-107420-24. Requests to attend the public hearing must be received by July 16, 2025, 5:00 p.m. ET.

Individuals who want to attend the public hearing by telephone without testifying must also send an email to publichearings@irs.gov to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number REG-107420-24 and the language ATTEND Hearing Telephonically. For example, the subject line may say: Request to ATTEND Hearing Telephonically for REG-107420-24. Requests to attend the public hearing must be received by July 16, 2025, 5:00 p.m. ET.

Hearings will be made accessible to people with disabilities. To request special assistance during a hearing please contact the Publications and Regulations Section of the Office of Associate Chief Counsel (Procedure and Administration) by sending an email to publichearings@irs.gov (preferred) or by telephone at (202) 317-6901 (not a toll-free number) by July 10, 2025.

Any questions regarding speaking at or attending a public hearing may also be emailed to publichearings@irs.gov.

Oluwafunmilayo A. Taylor,

Section Chief, Publications and Regulations Section, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 2025-09981 Filed 6-2-25; 8:45 am]

BILLING CODE 4830-01-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA-R07-OAR-2025-0200; FRL-12750-01-R7]

Air Plan Approval; IA; Alter Metal Recycling Permit Modification

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The Environmental Protection Agency (EPA) is proposing approval of revisions to the Iowa State

Implementation Plan (SIP) to include a permit modification for Alter Metal Recycling. The SIP revision addresses modifications to the air construction permit for Alter Metal Recycling included in the State's 2008 Lead (Pb) National Ambient Air Quality Standards (NAAQS) attainment plan for portions of Council Bluffs, Pottawattamie County, IA. These revisions do not impact the stringency of the SIP or have an adverse effect on air quality. The EPA's proposed approval of this rule revision is being done in accordance with the requirements of the Clean Air Act (CAA).

DATES: Comments must be received on or before July 3, 2025.

ADDRESSES: You may send comments, identified by Docket ID No. EPA-R07-OAR-2025-0200 to <https://www.regulations.gov>. Follow the online instructions for submitting comments.

Instructions: All submissions received must include the Docket ID No. for this rulemaking. Comments received will be posted without change to <https://www.regulations.gov>, including any personal information provided. For detailed instructions on sending comments and additional information on the rulemaking process, see the "Written Comments" heading of the **SUPPLEMENTARY INFORMATION** section of this document.

FOR FURTHER INFORMATION CONTACT:

Bethany Olson, Environmental Protection Agency, Region 7 Office, Air Quality Planning Branch, 11201 Renner Boulevard, Lenexa, Kansas 66219; telephone number: (913) 551-7905; email address: olson.bethany@epa.gov.

SUPPLEMENTARY INFORMATION:

Throughout this document "we," "us," and "our" refer to the EPA.

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I. Written Comments

Submit your comments, identified by Docket ID No. EPA-R07-OAR-2025-0200, at <https://www.regulations.gov>. Once submitted, comments cannot be edited or removed from *Regulations.gov*. The EPA may publish any comment received to its public docket. Do not submit electronically any information you consider to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Multimedia submissions (audio, video, etc.) must be

accompanied by a written comment. The written comment is considered the official comment and should include discussion of all points you wish to make. The EPA will generally not consider comments or comment contents located outside of the primary submission (*i.e.* on the web, cloud, or other file sharing system). For additional submission methods, the full EPA public comment policy, information about CBI or multimedia submissions, and general guidance on making effective comments, please visit <https://www.epa.gov/dockets/commenting-epa-dockets>.

II. What is being addressed in this document?

The EPA is proposing to approve revisions to the Iowa SIP received on October 23, 2017. Iowa Department of Natural Resources (IDNR) requested to replace a SIP-approved air construction permit with a modified permit at Alter Metal Recycling in Council Bluffs, Pottawattamie County, IA. The state's SIP submission requested that the EPA not act on Condition 11 of the permit, and accordingly that condition is not included in this action. Condition 11 references 567 Iowa Administrative Code (IAC) Chapter 24.1(1) pertaining to excess emissions during periods of startup, shutdown, or cleaning of control equipment.

On October 15, 2008, EPA promulgated a revision to the Pb NAAQS, lowering the standard from 1.5 micrograms per cubic meter ($\mu\text{g}/\text{m}^3$) to $0.15 \mu\text{g}/\text{m}^3$ (73 FR 66963). EPA designated a portion of Pottawattamie County, Council Bluffs, Iowa, as nonattainment for the 2008 Pb NAAQS (76 FR 72097) effective December 31, 2011. The air construction permit for Alter Metal Recycling was included in the 2008 Lead NAAQS attainment plan, which was approved by EPA on February 26, 2016 (81 FR 9770). The Alter Metal Recycling permit controls fugitive dust emissions through a Reasonably Available Control Technology (RACT) limit, work practice standards, limits truck traffic and total material shipped, and requires silt load sampling. The permit also contains contingency measures if there is a monitored exceedance of the Pb NAAQS. The area attained the 2008 Pb NAAQS by the statutory deadline of December 31, 2016, and the EPA approved Iowa's redesignation and maintenance plan on October 4, 2018 (83 FR 50024).

IDNR continues to conduct ambient air monitoring for Pb in the Council Bluffs area near Pb emitting facilities. According to 40 CFR part 50, appendix