

DEPARTMENT OF THE TREASURY

31 CFR Subtitles A and B

Semiannual Agenda

AGENCY: Department of the Treasury.

ACTION: Semiannual Regulatory Agenda.

SUMMARY: This notice is given pursuant to the requirements of the Regulatory Flexibility Act and Executive Order 12866 (“Regulatory Planning and Review”), as amended, which require the publication by the Department of a semiannual agenda of regulations.

FOR FURTHER INFORMATION CONTACT: The Agency contact identified in the item relating to that regulation.

SUPPLEMENTARY INFORMATION: The semiannual regulatory agenda includes

regulations that the Department has issued or expects to issue and rules currently in effect that are under departmental or bureau review.

The complete Unified Agenda will be available online at *www.reginfo.gov* and *www.regulations.gov*, in a format that offers users an enhanced ability to obtain information from the Agenda database. Because publication in the **Federal Register** is mandated for the regulatory flexibility agenda required by the Regulatory Flexibility Act (5 U.S.C. 602), Treasury’s printed agenda entries include only:

(1) Rules that are in the regulatory flexibility agenda, in accordance with the Regulatory Flexibility Act, because they are likely to have a significant

economic impact on a substantial number of small entities; and

(2) Rules that have been identified for periodic review under section 610 of the Regulatory Flexibility Act.

Printing of these entries is limited to fields that contain information required by the Regulatory Flexibility Act’s Agenda requirements. Additional information on these entries is available in the Unified Agenda available on the internet.

The semiannual agenda of the Department of the Treasury conforms to the Unified Agenda format developed by the Regulatory Information Service Center (RISC).

Michael Briskin,

Deputy Assistant General Counsel for General Law and Regulation.

FINANCIAL CRIMES ENFORCEMENT NETWORK—PROPOSED RULE STAGE

Sequence No.	Title	Regulation Identifier No.
143	Revisions to Customer Due Diligence Requirements for Financial Institutions	1506–AB60

FINANCIAL CRIMES ENFORCEMENT NETWORK—FINAL RULE STAGE

Sequence No.	Title	Regulation Identifier No.
144	Anti-Money Laundering and Countering the Financing of Terrorism Programs	1506–AB52

FINANCIAL CRIMES ENFORCEMENT NETWORK—LONG-TERM ACTIONS

Sequence No.	Title	Regulation Identifier No.
145	Customer Identification Programs for Registered Investment Advisers and Exempt Reporting Advisers	1506–AB66

FINANCIAL CRIMES ENFORCEMENT NETWORK—COMPLETED ACTIONS

Sequence No.	Title	Regulation Identifier No.
146	Amendments to the Definition of Broker or Dealer in Securities (Crowd Funding)	1506–AB36
147	Clarification of the Requirement to Collect, Retain, and Transmit Information on Transactions Involving Convertible Virtual Currencies and Digital Assets With Legal Tender Status.	1506–AB41
148	Section 6110. Bank Secrecy Act Application to Dealers in Antiquities and Assessment of Bank Secrecy Act Application to Dealers in Arts.	1506–AB50
149	Section 6212. Pilot Program on Sharing of Information Related to Suspicious Activity Reports Within a Financial Group.	1506–AB51
150	Anti-Money Laundering Regulations for Commercial Real Estate Transfers	1506–AB61

COMPTRROLLER OF THE CURRENCY—PROPOSED RULE STAGE

Sequence No.	Title	Regulation Identifier No.
151	Rescinding and Amending Regulations Consistent with Executive Order 14219 (Section 610 Review)	1557–AF32

CUSTOMS REVENUE FUNCTION—COMPLETED ACTIONS

Sequence No.	Title	Regulation Identifier No.
152	Entry of Low-Value Shipments	1515-AE84

INTERNAL REVENUE SERVICE—FINAL RULE STAGE

Sequence No.	Title	Regulation Identifier No.
153	Base erosion and anti-abuse tax (Section 610 Review)	1545-BR20

INTERNAL REVENUE SERVICE—COMPLETED ACTIONS

Sequence No.	Title	Regulation Identifier No.
154	Credit for Production of Clean Hydrogen (Section 45V)	1545-BQ97
155	Clean Electricity Investment and Production Credits (Sections 45Y and 48E)	1545-BR17
156	Special Rules for Certain Facilities Placed In Service in Connection With Low-Income Communities	1545-BR26
157	Enhancing Coverage of Preventive Services under the Affordable Care Act	1545-BR35
158	Gross Proceeds Reporting by Brokers Regularly Providing Services Effectuating Digital Asset Sales	1545-BR39

Department of the Treasury (TREAS)	Proposed Rule Stage
Financial Crimes Enforcement Network (FINCEN)	

Department of the Treasury (TREAS)	Final Rule Stage
Financial Crimes Enforcement Network (FINCEN)	

representatives of banks, credit unions, money service businesses, credit card operators, trade associations, and transparency organizations, and other types of organizations. FinCEN also convened a virtual consultation with Tribal authorities and solicited written feedback.

Timetable:

Action	Date	FR Cite
NPRM	07/03/24	89 FR 55428
NPRM Comment Period End.	09/03/24	
Final Action	01/00/26	

Regulatory Flexibility Analysis Required: Yes
 Agency Contact: FinCEN Regulatory Support Section, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183
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 RIN: 1506-AB52

Department of the Treasury (TREAS)	Long-Term Actions
Financial Crimes Enforcement Network (FINCEN)	

145. CUSTOMER IDENTIFICATION PROGRAMS FOR REGISTERED INVESTMENT ADVISERS AND EXEMPT REPORTING ADVISERS [1506-AB66]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336
 Abstract: FinCEN intends to issue a joint final rule with the Securities and

143. REVISIONS TO CUSTOMER DUE DILIGENCE REQUIREMENTS FOR FINANCIAL INSTITUTIONS [1506-AB60]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336;

Abstract: FinCEN intends to issue a notice of proposed rulemaking entitled “Revisions to Customer Due Diligence Requirements for Financial Institutions,” relating to Section 6403(d) of the Corporate Transparency Act (CTA). Section 6403(d) of the CTA requires FinCEN to revise its customer due diligence requirements for financial institutions to account for the changes created by the beneficial ownership information reporting and access requirements set out in the CTA.

Timetable:

Action	Date	FR Cite
NPRM	05/00/26	
NPRM Comment Period End.	07/00/26	

Regulatory Flexibility Analysis Required: Yes
 Agency Contact: FinCEN Regulatory Support Section, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183
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 RIN: 1506-AB60

144. ANTI-MONEY LAUNDERING AND COUNTERING THE FINANCING OF TERRORISM PROGRAMS [1506-AB52]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: FinCEN issued a notice of proposed rulemaking as part of the establishment of national exam and supervision priorities. The proposed rule implements section 6101(b) of the Anti-Money Laundering Act of 2020 that requires the Secretary of the Treasury to issue and promulgate rules for financial institutions to carry out the government-wide anti-money laundering and countering the financing of terrorism priorities (AML/CFT Priorities). The proposed rule (i) incorporates a risk assessment requirement for financial institutions; (ii) requires financial institutions to incorporate AML/CFT Priorities into risk-based programs; and (iii) provides for certain technical changes. Once finalized, this proposed rule will affect all financial institutions subject to regulations under the Bank Secrecy Act that have AML/CFT program obligations. As part of the rulemaking process, FinCEN hosted four roundtables with private sector stakeholders and other members of the public during the open comment period. The roundtables were held virtually in August 2024 and included over 45

Exchange Commission, implementing the Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act of 2001 with regard to certain investment advisers. This rule requires registered investment advisers (RIAs) and exempt reporting advisers (ERAs) to implement reasonable procedures to identify and verify the identity of their customers, among other requirements, in order to form a reasonable belief that RIAs and ERAs know the true identity of their customers.

Timetable:

Action	Date	FR Cite
NPRM NPRM Comment Period End.	05/21/24 07/22/24	89 FR 44571
Next action unde- termined by Agency Heidi Cohen.	To Be Determined	

Regulatory Flexibility Analysis
Required: Yes
Agency Contact: FinCEN Regulatory
Support Section
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RIN: 1506-AB66

Department of the Treasury (TREAS)	Completed Actions
Financial Crimes Enforcement Network (FINCEN)	

146. AMENDMENTS TO THE DEFINITION OF BROKER OR DEALER IN SECURITIES (CROWD FUNDING) [1506-AB36]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: FinCEN is finalizing amendments to the regulatory definitions of “broker or dealer in securities” under the regulations implementing the Bank Secrecy Act. The changes are intended to expand the current scope of the definitions to include funding portals involved in the offering or selling of securities through crowdfunding pursuant to section 4(a)(6) of the Securities Act of 1933. In addition, these amendments would require funding portals to implement policies and procedures reasonably designed to achieve compliance with all of the Bank Secrecy Act requirements that are currently applicable to brokers or dealers in securities. The rule to require these organizations to comply with the Bank Secrecy Act regulations is

intended to help prevent money laundering, terrorist financing, and other financial crimes.

Note: This is not a new requirement; it replaces RINs 1506-AB24 and 1506-AB29.

Completed:

Reason	Date	FR Cite
Withdrawn	04/16/25	

Regulatory Flexibility Analysis
Required: Yes
Agency Contact: FinCEN Regulatory
Support Section
Phone: 800 767-2825
Email: frc@fincen.gov
RIN: 1506-AB36

147. CLARIFICATION OF THE REQUIREMENT TO COLLECT, RETAIN, AND TRANSMIT INFORMATION ON TRANSACTIONS INVOLVING CONVERTIBLE VIRTUAL CURRENCIES AND DIGITAL ASSETS WITH LEGAL TENDER STATUS [1506-AB41]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: The Board of Governors of the Federal Reserve System and FinCEN (collectively, the “Agencies”) intend to issue a revised proposal to clarify the meaning of “money” as used in the rules implementing the Bank Secrecy Act requiring financial institutions to collect, retain, and transmit information on certain funds transfers and transmittals of funds. The Agencies intend that the revised proposal will ensure that the rules apply to domestic and cross-border transactions involving convertible virtual currency, which is a medium of exchange (such as cryptocurrency) that either has an equivalent value as currency, or acts as a substitute for currency, but lacks legal tender status. The Agencies further intend that the revised proposal will clarify that these rules apply to domestic and cross-border transactions involving digital assets that have legal tender status.

Completed:

Reason	Date	FR Cite
Withdrawn	04/16/25	

Regulatory Flexibility Analysis
Required: Yes
Agency Contact: FinCEN Regulatory
Support Section
Phone: 800 767-2825
Email: frc@fincen.gov
RIN: 1506-AB41

148. SECTION 6110. BANK SECRECY ACT APPLICATION TO DEALERS IN ANTIQUITIES AND ASSESSMENT OF BANK SECRECY ACT APPLICATION TO DEALERS IN ARTS [1506-AB50]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: FinCEN intends to issue a Notice of Proposed Rulemaking to implement Section 6110 of the Anti-Money Laundering Act of 2020 (the AML Act). This section amends the Bank Secrecy Act (31 U.S.C. 5312(a)(2)) to include as a financial institution a person engaged in the trade of antiquities, including an advisor, consultant, or any other person who engages as a business in the solicitation or the sale of antiquities, subject to regulations prescribed by the Secretary of the Treasury. The section further requires the Secretary of the Treasury to issue proposed rules to implement the amendment within 360 days of enactment of the AML Act.

Completed:

Reason	Date	FR Cite
Withdrawn	04/16/25	

Regulatory Flexibility Analysis
Required: Yes
Agency Contact: FinCEN Regulatory
Support Section
Phone: 800 767-2825
Email: frc@fincen.gov
RIN: 1506-AB50

149. SECTION 6212. PILOT PROGRAM ON SHARING OF INFORMATION RELATED TO SUSPICIOUS ACTIVITY REPORTS WITHIN A FINANCIAL GROUP [1506-AB51]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: FinCEN intends to issue a Final Rule in order to implement Section 6212 of the Anti-Money Laundering Act of 2020 (the AML Act). This section amends the Bank Secrecy Act (31 U.S.C. 5318(g)) to establish a pilot program that permits financial institutions to share suspicious activity report (SAR) information with their foreign branches, subsidiaries, and affiliates for the purpose of combating illicit finance risks. The section further requires the Secretary of the Treasury to issue rules to implement the amendment within one year of enactment of the AML Act.

Completed:

Reason	Date	FR Cite
Withdrawn	04/16/25	

Regulatory Flexibility Analysis
 Required: Yes
 Agency Contact: FinCEN Regulatory Support Section
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 Email: frc@fincen.gov
 RIN: 1506-AB51

150. ANTI-MONEY LAUNDERING REGULATIONS FOR COMMERCIAL REAL ESTATE TRANSFERS [1506-AB61]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: FinCEN intends to issue a notice of proposed rulemaking to address money laundering vulnerabilities in the U.S. commercial real estate sector.

Completed:

Reason	Date	FR Cite
Withdrawn	04/16/25	

Regulatory Flexibility Analysis
 Required: Yes
 Agency Contact: FinCEN Regulatory Support Section
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 Email: frc@fincen.gov
 RIN: 1506-AB61

BILLING CODE 4810-02-P

Department of the Treasury (TREAS)	Proposed Rule Stage
Comptroller of the Currency (OCC)	

151. • RESCINDING AND AMENDING REGULATIONS CONSISTENT WITH EXECUTIVE ORDER 14219 (SECTION 610 REVIEW) [1557-AF32]

Legal Authority: 12 U.S.C. 24 (Eleventh); 93a; 481; 1818; 1464; and 78o-11

Abstract: *The Office of the Comptroller of the Currency (OCC) is inviting public comment on a notice of proposed rulemaking (proposal) to rescind or amend certain regulations consistent with Executive Order 14219 (E.O. 14219). Consistent with E.O. 14219, this proposal streamlines title 12 of the Code of Federal Regulations at parts 24, 43, and 128 by removing or amending regulations that are unnecessary, based on anything other than the best reading of the underlying statutory authority, or lacking clear statutory authority.*

Timetable:

Action	Date	FR Cite
NPRM	12/00/25	

Regulatory Flexibility Analysis
 Required: Undetermined
 Agency Contact: Christopher Rafferty, Counsel, Department of the Treasury, Comptroller of the Currency, Chief Counsel's Office, 400 7th Street SW, Washington, DC 20219

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 RIN: 1557-AF32

BILLING CODE 4810-33-P

Department of the Treasury (TREAS)	Completed Actions
Customs Revenue Function (CUSTOMS)	

152. ENTRY OF LOW-VALUE SHIPMENTS [1515-AE84]

Legal Authority: 19 U.S.C. 1321
 Abstract: This document proposes amendments to the U.S. Customs and Border Protection (CBP) regulations pertaining to the entry of certain low-value shipments not exceeding \$800 that are eligible for an administrative exemption from duty and tax. Specifically, CBP proposes to create a new process for entering low-value shipments, allowing CBP to target high-risk shipments more effectively, including those containing synthetic opioids such as fentanyl. This document also proposes to revise the current process for entering low-value shipments to require additional data elements that would assist CBP in verifying eligibility for duty- and tax-free entry of low-value shipments and bona-fide gifts.

Completed:

Reason	Date	FR Cite
Transferred to RIN 1685-AA01.	02/25/25	

Regulatory Flexibility Analysis
 Required: Yes
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Phone: 202 325-6915
 RIN: 1515-AE84

BILLING CODE 9111-14-P

Department of the Treasury (TREAS)	Final Rule Stage
Internal Revenue Service (IRS)	

153. BASE EROSION AND ANTI-ABUSE TAX (SECTION 610 REVIEW) [1545-BR20]

Legal Authority: 26 U.S.C. 7805; 26 U.S.C. 59A

Abstract: These regulations provide guidance under section 59A regarding the base erosion and anti-abuse tax, including guidance regarding reporting of qualified derivatives payments.

Timetable:

Action	Date	FR Cite
NPRM	01/14/25	90 FR 3085
NPRM Comment Period End.	04/14/25	
Final Action	05/00/26	

Regulatory Flexibility Analysis
 Required: No

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RIN: 1545-BR20

Department of the Treasury (TREAS)	Completed Actions
Internal Revenue Service (IRS)	

154. CREDIT FOR PRODUCTION OF CLEAN HYDROGEN (SECTION 45V) [1545-BQ97]

Legal Authority: 26 U.S.C. 45V(f); 26 U.S.C. 48(a)(15); 26 U.S.C. 7805

Abstract: Final regulations regarding the clean hydrogen production credit under 26 U.S.C. 45V and the election to treat clean hydrogen production facilities as energy property under 26 U.S.C. 48(a)(15). The Treasury Department and the IRS held in-person and telephonic hearings on March 25-27, 2024.

Completed:

Reason	Date	FR Cite
Final Action	01/10/25	90 FR 2224

Regulatory Flexibility Analysis
 Required: Yes

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RIN: 1545-BQ97

155. CLEAN ELECTRICITY INVESTMENT AND PRODUCTION CREDITS (SECTIONS 45Y AND 48E) [1545–BR17]

Legal Authority: 26 U.S.C. 45Y(f); 26 U.S.C. 48E(i); 26 U.S.C. 7805

Abstract: Section 13701 of Public Law 117–169, 136 Stat. 1818 (August 16, 2022), commonly known as the Inflation Reduction Act of 2022 (IRA) added new section 45Y, the clean electricity production credit, to provide a tax credit for electricity produced by the taxpayer at a qualified facility and either (1) sold by the taxpayer to an unrelated person during the taxable year, or (2) in the case of a qualified facility which is equipped with a metering device which is owned and operated by an unrelated person, sold, consumed, or stored by the taxpayer during the taxable year. Section 45Y(f) requires the issuance of guidance regarding implementation of section 45Y, including calculation of greenhouse gas emission rates for qualified facilities and determination of clean electricity production credits under section 45Y. This guidance will be issued to satisfy that statutory mandate.

Section 13702 of the IRA added section 48E, the clean electricity investment credit, to provide an investment tax credit for qualified property. Section 48E(i) requires the issuance of guidance regarding implementation of section 48E. This guidance will be issued to satisfy that statutory mandate.

On October 24, 2022, Notice 2022–49 was published in I.R.B. 2022–43, requesting comments on issues arising under several provisions, including sections 45Y and 48E.

The final regulations provide rules for determining greenhouse gas emissions rates resulting from the production of electricity; petitioning for provisional emissions rates; and determining eligibility for these credits in various circumstances. The final regulations affect all taxpayers that claim the clean electricity production credit with respect to a qualified facility or the clean electricity investment credit with respect to a qualified facility or energy storage technology, as applicable, that is placed in service after 2024.

Completed:

Reason	Date	FR Cite
Final Action	01/15/25	90 FR 4006

Regulatory Flexibility Analysis Required: Yes

Agency Contact: Martha M. Garcia
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 RIN: 1545–BR17

156. • SPECIAL RULES FOR CERTAIN FACILITIES PLACED IN SERVICE IN CONNECTION WITH LOW-INCOME COMMUNITIES [1545–BR26]

Legal Authority: 26 U.S.C. 7805; 26 U.S.C. 48E(h)

Abstract: This document would provide proposed regulations concerning the application of the technology neutral low-income communities bonus credit program for the clean electricity investment credit established pursuant to the Inflation Reduction Act of 2022. Under this program, applicants investing in certain facilities may apply for an allocation of environmental justice solar and wind capacity limitation to increase the amount of the clean electricity investment credit for the taxable year in which the facility is placed in service. This document provides definitions and requirements that are applicable for this program.

Timetable:

Action	Date	FR Cite
NPRM; and Notice of Public Hearing.	09/03/24	89 FR 71193
NPRM Comment Period End.	10/03/24	
Final Action	01/13/25	90 FR 2842

Regulatory Flexibility Analysis Required: Yes

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 RIN: 1545–BR26

157. ENHANCING COVERAGE OF PREVENTIVE SERVICES UNDER THE AFFORDABLE CARE ACT [1545–BR35]

Legal Authority: 26 U.S.C. 7805; 26 U.S.C. 9833

Abstract: This rule would amend the regulations implementing the Affordable Care Act’s requirement that non-grandfathered group health plans and health insurance issuers offering non-grandfathered group or individual health insurance coverage cover recommended preventive services without cost sharing. Among other actions, the rule would take steps to expand access to certain recommended preventive items and services that are available over-the-counter; require coverage of certain preventive drugs and drug-led devices in a manner that minimizes barriers to accessing the drug or drug-led device of one’s choice; reduce the likelihood that individuals face unexpected out-of-pocket costs when they receive preventive services; and ensure medical management techniques are reasonable and do not unduly prevent individuals from accessing certain preventive services. Together, these actions would make it easier for covered individuals to access certain preventive services and improve health outcomes. The proposed regulations were withdrawn.

Completed:

Reason	Date	FR Cite
NPRM	10/28/24	89 FR 85750

Regulatory Flexibility Analysis Required: Yes

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 RIN: 1545–BR35

158. • GROSS PROCEEDS REPORTING BY BROKERS REGULARLY PROVIDING SERVICES EFFECTUATING DIGITAL ASSET SALES [1545–BR39]

Legal Authority: 26 U.S.C 7805; 26 U.S.C. 6045

Abstract: This regulation will provide guidance under section 6045 regarding the reporting obligations of brokers that provide services effectuating sales of digital assets.

Timetable:

Action	Date	FR Cite
NPRM	08/29/23	88 FR 59576
Final Action Completed by TD 10021.	12/30/24	89 FR 106928

Regulatory Flexibility Analysis
Required: Yes
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RIN: 1545-BR39

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