■ **Par. 2.** Section 1.6034–1 is amended by:
■ 1. Revising the section heading.
■ 2. Revising paragraph (a) introductory text.
■ 3. In paragraph (b)(1), adding the language ''(or a successor form)'' after ''Form 1041–A'' in the first sentence.
■ 4. Adding the language ''(or a successor form)'' at the end of paragraph (b)(2).
■ 5. Adding paragraph (b)(3).
■ 6. Revising paragraphs (c) and (d).
■ 7. Adding paragraph (e).

The additions and revisions read as follows:

§ 1.6034–1 Information returns required of trusts described in section 4947(a) or claiming charitable or other deductions under section 642(c).

(a) *In general.* Except as provided in paragraph (b) of this section, every trust described in section 4947(a)(2) of the Internal Revenue Code (Code) (including trusts described in section 664 of the Code) must file a return of information on Form 5227 (or a successor form) for each taxable year, unless all transfers in trust occurred before May 27, 1969, or no deduction was allowed under section 4947(a)(2) for any transfer after that date to a trust created before that date. In addition, except as provided in paragraph (b) of this section, every other trust claiming a charitable or other deduction under section 642(c) for the taxable year must file a return of information on Form 1041–A (or a successor form) for such taxable year. The return must set forth the name and address of the trust and the following information concerning the trust in such detail as is prescribed by the form or in the instructions issued with respect to such form:

* * * * *

(b) * * *

(3) *Trusts claiming section 642(c) deductions resulting from amounts paid by a passthrough entity.* A trust is not required to file a Form 1041–A (or a successor form) if the trust's only claimed deductions under section 642(c) of the Code are attributable to contributions taken into account by the trust under section 702(a)(4) of the Code, section 1366(a)(1) of the Code, or both, for amounts of gross income paid for a purpose specified in section 170(c) of the Code.

(c) *Time and place for filing return.* The return on Form 1041–A or on Form 5227 (or a successor to either form) must be filed on or before the 15th day of the 4th month following the close of the taxable year of the trust, with the Internal Revenue officer designated by the instructions applicable to such form. For extensions of time for filing returns under this section, *see* § 1.6081–1.

(d) *Other provisions.* For publicity of information on Form 1041–A or on Form 5227 (or a successor to either form), see section 6104 of the Code and the regulations thereunder in part 301 of this chapter. For provisions relating to penalties for failure to file a return required by this section, see section 6652(d) of the Code. For the criminal penalties for a willful failure to file a return and filing a false or fraudulent return, see sections 7203, 7206, and 7207 of the Code.

(e) *Applicability date.* This section applies to taxable years ending on or after [date of publication of final regulations in the **Federal Register**].

Frank J. Bisignano,
Chief Executive Officer.

[FR Doc. 2026–16769 Filed 8–14–26; 8:45 am]
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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Parts 174 and 180

[EPA–HQ–OPP–2026–0332; FRL–13201–05–OCSPP]

Receipt of Pesticide Petitions Filed for Residues of Pesticide Chemicals in or on Various Commodities—May 2026

AGENCY: Environmental Protection Agency (EPA).

ACTION: Notice of filing of petitions and request for comment.

SUMMARY: This document announces the Agency's receipt of and solicits public comment on initial filings of pesticide petitions requesting the establishment or modification of regulations for residues of pesticide chemicals in or on various commodities. The Agency is providing this notice in accordance with the Federal Food, Drug, and Cosmetic Act (FFDCA). EPA uses the month and year in the title to identify when the Agency compiled the petitions identified in this notice of filing. Unit II. of this document identifies certain petitions received in 2025 and 2026 that are currently being evaluated by EPA, along with information about each petition, including who submitted the petition and the requested action.

DATES: Comments must be received on or before September 16, 2026.

ADDRESSES: Submit your comments, identified by docket identification (ID) number and the pesticide petition (PP) of interest identified in Unit II. of this document, online at *https://www.regulations.gov.* Follow the online instructions for submitting comments. Do not submit electronically any information you consider to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Additional instructions on commenting on and visiting the docket, along with more information about dockets generally, are available at *https://www.epa.gov/dockets.*

FOR FURTHER INFORMATION CONTACT: Each application summary in Unit II. specifies a contact division. The appropriate division contacts are identified as follows:

- RD (Registration Division) (Mail Code 7505T); Charles Smith; main telephone number: (202) 566–1030; email address: *RDFRNotices@epa.gov.*

SUPPLEMENTARY INFORMATION:

I. Executive Summary

A. Does this action apply to me?

This action provides information that is directed to the public in general.

B. What is the Agency's authority for taking this action?

EPA regulations for residues of pesticide chemicals in or on various food commodities are established under section 408 of the Federal Food, Drug, and Cosmetic Act (FFDCA), 21 U.S.C. 346a. FFDCA section 408(d)(3), 21 U.S.C. 346a(d)(3), requires EPA to publish a notice of receipt of these petitions in the **Federal Register** and provide an opportunity for public comment on the requests.

C. What action is the Agency taking?

As specified in FFDCA section 408(d)(3), 21 U.S.C. 346a(d)(3), EPA is publishing notice of the receipt of pesticide petitions filed under FFDCA section 408 that request the establishment or modification of regulations for residues of pesticide chemicals in or on various food commodities. The Agency is taking public comments on the requests before responding to the petitioner. Pursuant to 40 CFR 180.7(f), a summary of the petition identified in this document, prepared by the petitioner, is included in a docket. EPA has determined that the pesticide petitions described in this document contain data or information prescribed in FFDCA section 408(d)(2), 21 U.S.C. 346a(d)(2), and 40 CFR 180.7(b); however, EPA has not fully evaluated the sufficiency of the submitted data at this time or whether the data supports granting the pesticide petitions. After considering the public comments, EPA intends to evaluate whether and what action may be warranted. Additional data may be needed before EPA can make a final determination on these pesticide petitions.

Based upon review of the data supporting these petitions and in accordance with its authority under FFDCA section 408(d)(4)(A)(i), EPA may establish a final tolerance or tolerance exemption that ''may vary from that sought by the petitioner.'' For example, EPA may determine that it is appropriate to vary the commodity name for consistency with EPA's Food and Feed Commodity Vocabulary, which is located here *https://www.epa.gov/pesticide-tolerances/food-and-feed-commodity-vocabulary,* or vary the tolerance level based on available data, harmonization interests, or the trailing zeros policy. In addition, when evaluating a petition's requests for a tolerance or exemption, EPA will consider how use of the pesticide on a crop for which a tolerance is requested may result in residues in or on commodities related to that requested commodity (*e.g.,* whether use on sugar beets for which a tolerance was requested on sugar beet root also requires a tolerance on sugar beet tops or whether use on a cereal grain for which a grain tolerance was requested also requires a tolerance on related animal feed commodities derived from that cereal grain). Public commenters should consider the possibility of such revisions in preparing comments on these petitions.

D. What should I consider as I prepare my comments for EPA?

1. *Submitting CBI.* Do not submit CBI to EPA through *https://www.regulations.gov* or email. If you wish to include CBI in your comment, please follow the applicable instructions at *https://www.epa.gov/dockets/commenting-epa-dockets#rules* and clearly mark the information that you claim to be CBI. In addition to one complete version of the comment that includes CBI, a copy of the comment without CBI must be submitted for inclusion in the public docket. Information marked as CBI will not be disclosed except in accordance with procedures set forth in 40 CFR part 2.

2. *Tips for preparing your comments.* When preparing and submitting your comments, see the commenting tips at *https://www.epa.gov//commenting-epa-dockets.*

II. Petitions Received

This unit provides the following information about the petitions:

- The Pesticide Petition (PP) Identification (IN) number;
- EPA docket ID number for the petition;
- Information about the petition (*i.e.,* name of the petitioner, name of the pesticide chemical residue and the commodities for which a tolerance or exemption is sought);
- The analytical method available to detect and measure the pesticide chemical residue or the petitioner's statement about why such a method is not needed; and
- The division to contact for that petition.

Additional information on the petitions may be obtained through the petition summaries that were prepared by the petitioners pursuant to 21 U.S.C. 346a(d)(2)(A)(i)(I) and 40 CFR 180.7(b)(1), which are included in the docket for the petition as identified in this unit.

- *PP 5F9204.* (EPA–HQ–OPP–2025–3061). Control Solutions, Inc. 5903 Genoa Red Bluff Pasadena, TX 77507, requests to amend the tolerance(s) in 40 CFR 180.564 for residues of the insecticide indoxacarb in or on milk at 0.50 parts per million (ppm); cattle, fat at 1.9 ppm; meat at 0.11 ppm; by products at 0.08 ppm. Animal residue enforcement method is used to measure and evaluate the chemical indoxacarb. *Contact:* RD.
- *PP 5F9167.* (EPA–HQ–OPP–2025–3060). Albaugh North America Limited, EPA Company Number 81598, 4900 Stockyard Expressway, St. Joseph, MO 64504, requests to establish a tolerance in 40 CFR part 180 for residues of the herbicide glufosinate-P-ammonium ((2S)-2-amino-4-(hydroxymethylphosphinyl) butanoic acid ammonium salt), including its metabolites and degradates, in or on berries, blueberry at 0.15 ppm; berries, raspberry at 0.15 ppm; canola, rapeseed at 0.4 ppm; cattle, fat at 0.4 ppm; cattle, meat byproducts at 6 ppm; cattle, meat, at 0.15 ppm; citrus, orange at 0.15 ppm; corn, field forage at 4 ppm; corn, field, grain at 0.2 ppm; corn, field, stover at 6 ppm; corn, sweet, ears/grain at 0.3 ppm; corn, sweet, forage at 1.5 ppm; corn, sweet, stover at 6 ppm; cotton seed subgroup 20C at 15 ppm; cotton, gin byproducts at 30 ppm; grapes at 0.05 ppm; milk at 0.15 ppm; olives at 0.5 ppm; pome fruit, apple at 0.25 ppm; pome fruit, pear at 0.25 ppm; potato, tubers at 1.6 ppm; poultry, fat at 0.15 ppm; poultry, meat at 0.15 ppm; poultry, meat byproducts at 0.6 ppm; soybean, forage at 10 ppm; soybean, hay (not established); soybean, seed at 2 ppm; stone fruit, cheery tart at 0.3 ppm; stone fruit, cherry sweet at 0.3 ppm; stone fruit, peach at 0.3 ppm; stone fruit, plum at 0.3 ppm; sugar beets, leaves at 1.5 ppm; sugar beets, molasses at 5 ppm; sugar beets, roots at 1.5 ppm; sugar beets, tops at 0.9 ppm; tree nut, almond hulls at 0.5 ppm; tree nut, almond nutmeat at 0.5 ppm; tree nut, pecan at 0.5 ppm; and indirect or inadvertent residues of glufosinate on barley, hay at 0.4 ppm; barley, straw at 0.4 ppm; buckwheat, fodder at 0.4 ppm; buckwheat, forage at 0.4 ppm; oat, forage at 0.4 ppm; oat, hay at 0.4 ppm; oat, straw at 0.4 ppm; rye, forage at 0.4 ppm; rye, straw at 0.4 ppm; teosinte at 0.4 ppm; triticale at 0.4 ppm; wheat, forage at 0.4 ppm; wheat, hay at 0.4 ppm; and wheat, straw at 0.4 ppm; and indirect or inadvertent residues of glufosinate-P-ammonium on barley, hay at 0.4 ppm; barley, straw at 0.4 ppm; buckwheat, fodder at 0.4 ppm; buckwheat, forage at 0.4 ppm; oat, forage at 0.4 ppm; oat, hay at 0.4 ppm; oat, straw at 0.4 ppm; rye, forage at 0.4 ppm; rye, straw at 0.4 ppm; teosinte at 0.4 ppm; triticale at 0.4 ppm; wheat, forage at 0.4 ppm; wheat, hay at 0.4 ppm; and wheat, straw at 0.4 ppm. Independently validated analytical methods that have been submitted are used to measure and evaluate the chemical glufosinate-P-ammonium. *Contact:* RD.
- *PP 5F9194.* (EPA–HQ–OPP–2025–3291). BASF Agricultural Solutions US LLC, 2 TW Alexander Drive, Research Triangle Park, NC 27713, requests to establish a tolerance in 40 CFR part 180 for residues of the herbicide topramezone, [3-(4,5-Dihydro-isoxazol-3-yl)-4-methanesulfonyl-2-methylphenyl] -(5-hydroxyl-1-methyl-1H-pyrazol-4-yl) methanone, including its metabolite M670H05 in or on rapeseed subgroup 20A at 0.01 ppm. Liquid Chromatography-MS/MS is used to measure and evaluate the chemical topramezone. *Contact:* RD.
- *PP 6F9235.* (EPA–HQ–OPP–2026–3169). Corteva Agriscience, LLC, 9330 Zionsville Road, Indianapolis, IN 46268, requests to establish a tolerance in 40 CFR part 180 for residues of the fungicide florylpicoxamid in or on almond, hulls at 15 ppm; apple, wet pomace at 2 ppm; avocado at 0.5 ppm; barley, bran at 0.20 ppm; barley, grain at 0.05 ppm; barley, hay at 2.0 ppm; barley, straw at 0.90 ppm; beet, sugar, dried pulp at 0.40 ppm; beet, sugar, roots at 0.05 ppm; berry, low growing, subgroup 13–07G at 2 ppm; broccoli at 3 ppm; bushberry, subgroup 13–07B at 2 ppm; fruit, pome, group 11–10 at 0.8 ppm; fruit, small vine climbing, except fuzzy kiwifruit, subgroup 13–07F at 3 ppm; fruit, stone, group 12–12 at 2 ppm; grape, raisin at 7 ppm; herb fresh leaves subgroup 25A at 90 ppm; hop, dried cones at 30 ppm; leaves of root and

tuber vegetables, group 2 at 30 ppm; nut, tree, group 14–12 at 0.08 ppm; onion, bulb, subgroup 3–07A at 0.09 ppm; onion, green, subgroup 3–07B at 6 ppm; potato, wet peel at 0.03 ppm; rapeseed subgroup 20A at 0.04 ppm; vegetable, cucurbit, group 9 at 0.3 ppm; vegetable, fruiting, group 8–10 at 1.5 ppm; vegetable, leafy, group 4–16 at 40 ppm; vegetable, legume, pulse, bean, dried shelled, except soybean, subgroup 6–22E at 0.02 ppm; vegetable, legume, pulse, pea, dried shelled, subgroup 6–22F at 0.02 ppm; vegetable, legume, forage and hay, except soybean, subgroup 7–22A at 8.0 ppm; vegetable, root, except sugar beet, subgroup 1B at 0.3 ppm; vegetable, tuberous and corm, subgroup 1C at 0.02 ppm; wheat, aspirated grain fractions at 0.10 ppm; wheat, bran at 0.05 ppm; wheat, forage at2.0 ppm; wheat, grain at 0.02 ppm; wheat, hay at 4.0 ppm; wheat, straw at 0.30 ppm; and in or on the raw agricultural commodity cattle, fat at 0.05 ppm; cattle, liver at 0.07 ppm; cattle, meat byproducts, except liver at 0.02 ppm; goat, fat at 0.05 ppm; goat, liver at 0.07 ppm; goat, meat byproduct, except liver at 0.02 ppm; horse, fat at 0.05 ppm; horse, liver at 0.07 ppm; horse, meat byproduct, except liver at 0.02 ppm. An independently validated multi-residue analytical method is used to measure and evaluate the chemical florylpicoxamid and its metabolite (X12485649). *Contact:* RD.

Authority: 21 U.S.C. 346a.

Dated: August 11, 2026.

Elizabeth Vizard,

Acting Director, Office of Pesticide Programs.

[FR Doc. 2026–16724 Filed 8–14–26; 8:45 am]

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