

using urea thermal decomposition to produce cyanuric acid.

(7) *Stoichiometric material consumption equation, based on process identified as predominant method of production:*

$$3 \text{ NH}_3 \text{ (ammonia)} + 3 \text{ CO}_2 \text{ (carbon dioxide)} \rightarrow \text{C}_3\text{N}_3\text{O}_3\text{H}_3 \text{ (cyanuric acid)} + 3 \text{ H}_2\text{O} \text{ (water)}$$

(8) *Tax rate calculated by Petitioner, based on Petitioner's conversion factors for taxable chemicals used in production of substance:*

(i) *Tax rate:* \$2.11 per ton.

(ii) *Conversion factors:* 0.40 for ammonia.

(9) *Public docket number:* IRS–2025–0008.

Michael Beker,

Senior Counsel (Energy, Credits, and Excise Tax), IRS Office of Chief Counsel.

[FR Doc. 2025–01370 Filed 1–17–25; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Request to Modify List of Taxable Substances; Notice of Filing for Potassium Carbonate

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of filing and request for comments.

SUMMARY: This notice of filing announces that a petition has been filed requesting that potassium carbonate be added to the list of taxable substances. This notice of filing also requests comments on the petition. This notice of filing is not a determination that the list of taxable substances is modified.

DATES: Written comments and requests for a public hearing must be received on or before March 24, 2025.

ADDRESSES: Commenters are encouraged to submit public comments or requests for a public hearing relating to this petition electronically via the Federal eRulemaking Portal at <https://www.regulations.gov> (indicate public docket number IRS–2025–0010 or potassium carbonate) by following the online instructions for submitting comments. Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal. Alternatively, comments and requests for a public hearing may be mailed to: Internal Revenue Service, Attn: CC:PA:01:PR (Notice of Filing for Potassium Carbonate), Room 5203, P.O. Box 7604, Ben Franklin Station,

Washington, DC 20044. All comments received are part of the public record and subject to public disclosure. All comments received will be posted without change to www.regulations.gov, including any personal information provided. You should submit only information that you wish to make publicly available. If a public hearing is scheduled, notice of the time and place for the hearing will be published in the **Federal Register**.

FOR FURTHER INFORMATION CONTACT:

Andrew Clark or Camille Edwards Bennehoff at (202) 317–6855 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Request to Add Substance to the List:

(a) *Overview.* A petition was filed pursuant to Rev. Proc. 2022–26 (2022–29 I.R.B. 90), as modified by Rev. Proc. 2023–20 (2023–15 I.R.B. 636), requesting that potassium carbonate be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of potassium carbonate to the List is based on weight and contains the information detailed in paragraph (b) of this document. The information is provided for public notice and comment pursuant to section 9 of Rev. Proc. 2022–26. The publication of petition information in this notice of filing is not a determination and does not constitute Treasury Department or IRS confirmation of the accuracy of the information published.

(b) *Petition Content.*

(1) *Substance name:* Potassium carbonate.

The substance is also known as Potcarb and K_2CO_3 .

(2) *Petitioner:* Occidental Chemical Corporation, an exporter of potassium carbonate.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2836.40.10000.

(ii) *Schedule B number:* 2836.40.0000.

(iii) *CAS number:* 584–08–7.

(4) *Petition filing dates:*

(i) *Petition filing date for purposes of making a determination:* November 25, 2024.

(ii) *Petition filing date for purposes of section 11.02 of Rev. Proc. 2022–26, as modified by section 3 of Rev. Proc. 2023–20:* July 1, 2022.

(5) *Description from petition:* Potassium carbonate, a solid (powder), is used in cattle feed supplements and glass manufacture. It is also used as a food additive and can be a pharmaceutical ingredient.

Potassium carbonate is made from potassium hydroxide. Taxable chemicals constitute 71.83 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 process for manufacture of potassium carbonate is absorption of CO_2 with KOH. The predominant process for carbonate manufacture is absorption of CO_2 with alkaline liquid. This substance is produced as a pure component, not a mixture.

(7) *Stoichiometric material consumption equation, based on process identified as predominant method of production:*

$$\text{CO}_2 \text{ (carbon dioxide)} + 2 \text{ KOH} \text{ (potassium hydroxide)} \rightarrow \text{K}_2\text{CO}_3 \text{ (potassium carbonate)} + \text{H}_2\text{O} \text{ (water)}$$

(8) *Tax rate calculated by Petitioner, based on Petitioner's conversion factors for taxable chemicals used in production of substance:*

(i) *Tax rate:* \$0.36 per ton.

(ii) *Conversion factors:* 0.81 for potassium hydroxide.

(9) *Public docket number:* IRS–2025–0010.

Michael Beker,

Senior Counsel (Energy, Credits, and Excise Tax), IRS Office of Chief Counsel.

[FR Doc. 2025–01373 Filed 1–17–25; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Request To Modify List of Taxable Substances; Notice of Filing for Sodium Chlorite

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of filing and request for comments.

SUMMARY: This notice of filing announces that a petition has been filed requesting that sodium chlorite be added to the list of taxable substances. This notice of filing also requests comments on the petition. This notice of filing is not a determination that the list of taxable substances is modified.

DATES: Written comments and requests for a public hearing must be received on or before March 24, 2025.

ADDRESSES: Commenters are encouraged to submit public comments or requests for a public hearing relating to this petition electronically via the Federal eRulemaking Portal at <https://www.regulations.gov> (indicate public docket number IRS–2025–0011 or

sodium chlorite) by following the online instructions for submitting comments. Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.

Alternatively, comments and requests for a public hearing may be mailed to: Internal Revenue Service, Attn: CC:PA:01:PR (Notice of Filing for Sodium Chlorite), Room 5203, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. All comments received are part of the public record and subject to public disclosure. All comments received will be posted without change to www.regulations.gov, including any personal information provided. You should submit only information that you wish to make publicly available. If a public hearing is scheduled, notice of the time and place for the hearing will be published in the **Federal Register**.

FOR FURTHER INFORMATION CONTACT: Andrew Clark or Camille Edwards Bennehoff at (202) 317-6855 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Request To Add Substance to the List

(a) *Overview.* A petition was filed pursuant to Rev. Proc. 2022-26 (2022-29 I.R.B. 90), as modified by Rev. Proc. 2023-20 (2023-15 I.R.B. 636), requesting that sodium chlorite be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of sodium chlorite to the List is based on weight and contains the information detailed in paragraph (b) of this document. The information is provided for public notice and comment pursuant to section 9 of Rev. Proc. 2022-26. The publication of petition information in this notice of filing is not a determination and does not constitute Treasury Department or IRS confirmation of the accuracy of the information published.

(b) *Petition Content.*

(1) *Substance name:* Sodium chlorite. This substance is also known as NaClO₂.

(2) *Petitioner:* Occidental Chemical Corporation, an exporter of sodium chlorite.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2828.90.0000.

(ii) *Schedule B number:* 2828.90.0000.

(iii) *CAS number:* 7758-19-2.

(4) *Petition filing dates:*

(i) *Petition filing date for purposes of making a determination:* November 25, 2024.

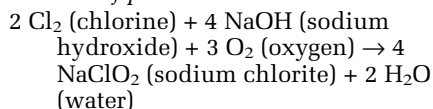
(ii) *Petition filing date for purposes of section 11.02 of Rev. Proc. 2022-26, as modified by section 3 of Rev. Proc. 2023-20:* July 1, 2022.

(5) *Description from petition:* Sodium chlorite, a solid (crystals), is used in control of biological activity in potable and non-potable water applications. Additional applications include textile bleaching and disinfection of meat processing facilities.

Sodium chlorite is made from sodium hydroxide and chlorine. Taxable chemicals constitute 75.87 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 process for manufacture of sodium chlorite is electrolytic production of NaClO₃ followed by hydrochlorination with wet acid with byproduct chlorine and hydrogen used in manufacture of acid. This substance is produced as a pure component, not a mixture, though it may be sold as an aqueous liquid.

(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:* \$2.35 per ton.

(ii) *Conversion factors:* 0.39 for chlorine, 0.44 for sodium hydroxide.

(9) *Public docket number:* IRS-2025-0011.

Michael Beker,

Senior Counsel (Energy, Credits, and Excise Tax), IRS Office of Chief Counsel.

[FR Doc. 2025-01371 Filed 1-17-25; 8:45 am]

BILLING CODE P

DEPARTMENT OF THE TREASURY

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

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 February 20, 2025 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. 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, calling (202) 622-1035, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

Title: IRS Governmental Liaison (GL) Data Exchange Request.

OMB Number: 1545-NEW.

Form Number: Form 15426.

Abstract: Form 15426 is an initial intake form used to establish a collaboration between internal IRS business units and external stakeholders before the commencement of any agreement of tax return and tax return information to be exchanged. The respondents are Federal, State, and local agencies that are voluntarily initiating a request for data from the IRS.

Current Actions: There is a new information collection.

Type of Review: New collection.

Affected Public: Federal, State, and local agencies.

Estimated Number of Responses: 15.

Estimated Time per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 15.

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

Melody Braswell,

Treasury PRA Clearance Officer.

[FR Doc. 2025-01359 Filed 1-17-25; 8:45 am]

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