

3. SECUROL GLASS CURTAINS (a.k.a. NEW SECUROL; a.k.a. SECUROL ADVANCED GLAZING CURTAINS), Floor 1, Badr Building, Khalde, Ebbbeh, Aley, Lebanon; Tyre, Lebanon; Additional Sanctions Information - Subject to Secondary Sanctions Pursuant to the Hizballah Financial Sanctions Regulations; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Established Date 24 Mar 2014; Commercial Registry Number 2037210 (Lebanon) [SDGT] (Linked To: KHAFAJA, Jamil Mohamad).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, JAMIL MUHAMMAD KHAFAJA, a person whose property and interests in property are proposed for concurrent blocking pursuant to E.O. 13224, as amended.

**Lawrence M. Scheinert,**

*Acting Deputy Director, Office of Foreign Assets Control.*

[FR Doc. 2025-05653 Filed 4-1-25; 8:45 am]

**BILLING CODE 4810-AL-C**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request for Estate (and Generation-Skipping Transfer) Tax Return and Related Forms**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**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 *United States Estate (and Generation-Skipping Transfer) Tax Return*, and Related Forms.

**DATES:** Written comments should be received on or before June 2, 2025 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Please include, "OMB Number: 1545-0015—Public Comment Request Notice" in the Subject line. Requests for additional information or copies of this collection can be directed to Ronald J. Durbala, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

**Title:** Estate (and Generation-Skipping Transfer) Tax Return and Related Forms.

**OMB Number:** 1545-0015.

**Abstract:** The executor of a decedent's estate uses Form 706, and related

returns, to figure the estate tax imposed by chapter 11 of the Internal Revenue Code. This tax is levied on the entire taxable estate and not just on the share received by a particular beneficiary. Form 706 is also used to figure the generation-skipping transfer (GST) tax imposed by chapter 13 on direct skips (transfers to skip persons of interests in property included in the decedent's gross estate).

**Current Actions:** IRS is redesigning the *United States Estate (and Generation-Skipping Transfer) Tax Return* and separating the schedule into separate documents. The revision to the forms are not substantively changing the use of the form or the data being collected. In addition, consolidating the series (Forms 706, 706-A, 706-CE, 706-GS(D), 706-GS (D-1), 706-GS (T), 706-NA, and 706-QDT) under one OMB control number (1545-0015).

Currently, there are 29 forms, used by executors pertaining to the decedent's estate tax reporting requirements. These include Forms:

Form No.	Form description
Form 706 .....	This form is to be filed on certain estates of a deceased resident or citizen.
Form 706 Schedule A .....	If the total gross estate contains any real estate, complete Schedule A.
Form 706 Schedule B .....	If the total gross estate contains any stocks or bonds, you must complete Schedule B.
Form 706 Schedule C .....	Complete Schedule C and file it with your return if the total gross estate contains any: Mortgages, Notes, or Cash.
Form 706 Schedule D .....	If you are required to file Form 706 and there was any insurance on the decedent's life, whether included in the gross estate, you must complete Schedule D.
Form 706 Schedule E .....	If you are required to file Form 706, complete Schedule E and file it with the return if the decedent owned any joint property at the time of death, whether the decedent's interest is includible in the gross estate.
Form 706 Schedule F .....	On Schedule F, list all items that must be included in the gross estate that are not reported on any other schedule.
Form 706 Schedule G .....	Complete Schedule G and file it with the return if the decedent made transfers during the decedent's life.
Form 706 Schedule H .....	Complete Schedule H and file it with the return if you answered "Yes" to question 14 of <i>Part 4—General Information</i> .
Form 706 Schedule I .....	Complete Schedule I and file it with the return if you answered "Yes" to question 16 of <i>Part 4—General Information</i> .
Form 706 Schedule J .....	Complete and file Schedule J if you claim a deduction on item 14 of <i>Part 5—Recapitulation</i> .
Form 706 Schedule K .....	You must complete and attach Schedule K if you claimed deductions on either item 15 or item 16 of <i>Part 5—Recapitulation</i> .
Form 706 Schedule L .....	Complete Schedule L and file it with the return if you claim deductions on either item 19 or item 20 of <i>Part 5—Recapitulation</i> .

Form No.	Form description
Form 706 Schedule M .....	You must complete Schedule M and file it with the return if you claim a deduction on item 21 of <i>Part 5—Recapitulation</i> .
Form 706 Schedule O .....	You must complete Schedule O and file it with the return if you claim a deduction on item 22 of <i>Part 5—Recapitulation</i> .
Form 706 Schedule P .....	If you claim a credit on <i>Part 2—Tax Computation</i> , line 13, complete Schedule P and file it with the return. Attach Form(s) 706-CE to Form 706 to support any credit you claim.
Form 706 Schedule Q .....	Complete Schedule Q and file it with the return if you claim a credit on <i>Part 2—Tax Computation</i> , line 14.
Form 706 Schedule R .....	Schedule R is used to figure the generation-skipping transfer (GST) tax that is payable by the estate.
Form 706 Schedule T .....	The election to value certain farm and closely held business property at its special-use value is made by checking “Yes” on Form 706, <i>Part 3—Elections by the Executor</i> , line 2. Schedule T is used to report the additional information that must be submitted to support this election.
Form 706 Schedule U .....	Schedule U covers Qualified Conservation Easement Exclusion elections.
Form 706 Schedule W .....	This form is used when more space is needed to list more assets or deductions than was available on one of the main schedules.
Form 706 Schedule PC .....	This form is used by Form 706 filers to file a section 2053 protective claim for refund by estates of decedents who died after December 31, 2011. It will also be used to inform the IRS when the contingency leading to the protective claim for refund is resolved and the refund due the estate is finalized.
Form 706-A .....	This form is used to report all dispositions or cessations of qualified use under Section 2032A of the Internal Revenue Code.
Form 706-CE .....	Executors use Form 706-CE as evidence of payment of foreign death taxes, to be allowed a credit for those foreign death taxes on Form 706.
Form 706-GS(D) .....	Form 706-GS(D) is used by a skip person distributee to calculate and report the tax due on distributions from a trust that are subject to the generation-skipping transfer (GST) tax.
Form 706-GS(D-1) .....	A trustee uses Form 706-GS(D-1) to report certain distributions from a trust that are subject to the generation-skipping transfer tax and to provide the skip person distributee with information needed to figure the tax due on the distribution.
Form 706-GS(T) .....	Form 706-GS(T) is used by a trustee to figure and report the tax due from certain trust terminations that are subject to the generation-skipping transfer (GST) tax.
Form 706-NA .....	Executors for nonresident alien decedents use Form 706-NA to compute estate and generation-skipping transfer (GST) tax liability. The estate tax is imposed on the transfer of the decedent’s taxable estate, rather than on the receipt of any part of it.
Form 706-QDT .....	The trustee/designated filers of qualified domestic trusts use Form 706-QDT to figure and report tax on certain distributions, the value of property on the date of the surviving spouse’s death, and the corpus portion of certain annuity payments.

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

*Affected Public:* Individuals or Households and Businesses or other for-profit organizations.

*Estimated Number of Respondents:* 25,037.

*Estimated Time per Respondent:* 10 hrs. 10 min.

*Estimated Total Annual Burden Hours:* 254,365.

The following paragraph applies to all the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

Books or records relating to a collection of information must be retained if their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Desired Focus of Comments:* The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the

functions of the agency, including whether the information will have practical utility.

- Evaluate the accuracy of the agency’s estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used.

- Enhance the quality, utility, and clarity of the information to be collected; and

- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: March 27, 2025.

**Ronald J. Durbala,**

*IRS Tax Analyst.*

[FR Doc. 2025–05581 Filed 4–1–25; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Superfund Tax on Chemical Substances; Request To Modify List of Taxable Substances; Notice of Filing for Polyisobutylene

**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 polyisobutylene 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 June 2, 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 <http://www.regulations.gov> (indicate public docket number IRS–2025–0032 or polyisobutylene) by following the online instructions for submitting