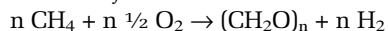


widely used in the automotive and consumer electronics industry as well as many other high-performance uses. Polyoxymethylene is made from methane and is manufactured through the polymerization of formaldehyde. Taxable chemicals constitute 50.0 percent by weight of the materials used to produce this substance.

(6) *Process Identified in Petition as Predominant Method of Production of Substance*: The reaction of aqueous formaldehyde with an alcohol to create a hemiformal; dehydration of the hemiformal/water mixture (either by extraction or vacuum distillation); and release of the formaldehyde by heating the hemiformal. The formaldehyde is then polymerized by anionic catalysis, and the resulting polymer stabilized by reaction with acetic anhydride.

(7) *Stoichiometric Material Consumption Equation, Based on Process Identified as Predominant Method of Production*:



(8) *Rate of Tax Calculated by Petitioner Based on Petitioner's Conversion Factors for Taxable Chemicals Used in Production of Substance*:

*Rate of Tax*: \$ 3.65 per ton

*Conversion Factor*: 0.53 for methane

(9) *Public Docket Number*: IRS-2022-0033

**Stephanie Bland,**

*Branch Chief (Passthroughs and Special Industries), IRS Office of Chief Counsel.*

[FR Doc. 2022-28276 Filed 12-27-22; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

### Reimbursement for Caskets and Urns for Burial of Unclaimed Remains in a National Cemetery or a VA-Funded State or Tribal Veterans' Cemetery

**AGENCY**: Department of Veterans Affairs.

**ACTION**: Notice.

**SUMMARY**: The Department of Veterans Affairs (VA) is updating the monetary reimbursement rates for caskets and urns purchased for interment in a VA national cemetery or a VA-funded State or Tribal Veterans' cemetery of Veterans who die with no known next of kin and where there are insufficient resources for furnishing a burial container. The purpose of this notice is to notify interested parties of the rates that will apply to reimbursement claims that occur during calendar year 2023.

**DATES**: This reimbursement is effective January 1, 2023.

**FOR FURTHER INFORMATION CONTACT**: Jerry Sowders, National Cemetery Administration, Department of Veterans Affairs, 4850 Lemay Ferry Road, Saint Louis, MO 63129. The telephone number is 314-416-6369. This is not a toll-free number.

**SUPPLEMENTARY INFORMATION**: Section 2306(f) of title 38, United States Code, authorizes VA's National Cemetery Administration to furnish a casket or urn for interment in a VA national cemetery or a VA-funded State or Tribal Veterans' cemetery of the unclaimed remains of Veterans for whom VA cannot identify a next of kin, and determines that sufficient financial resources for the furnishing of a casket or urn for burial are not available. VA established regulations to administer this authority as a reimbursement benefit in 38 CFR 38.628.

In accordance with the regulation, reimbursement for a claim received in any calendar year will not exceed the average cost of a 20-gauge metal casket or a durable plastic urn during the fiscal year preceding the calendar year of the claim, as determined by VA.

Average costs are based on market price analysis for 20-gauge metal caskets, designed to contain human remains, with a gasketed seal, and external rails or handles. The same analysis is completed for durable plastic urns, designed to contain human remains, which include a secure closure to contain the cremated remains.

Using this approach, in fiscal year 2022, the average costs were determined to be \$1,115.00 for caskets and \$106.00 for urns. Accordingly, the maximum reimbursement rates payable for qualifying interments occurring during calendar year 2023 are \$1,115.00 for caskets and \$106.00 for urns.

#### Signing Authority

Denis McDonough, Secretary of Veterans Affairs, approved this document on December 19, 2022, and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication electronically as an official document of the Department of Veterans Affairs.

**Jeffrey M. Martin,**

*Assistant Director, Office of Regulation Policy & Management, Office of General Counsel, Department of Veterans Affairs.*

[FR Doc. 2022-28229 Filed 12-27-22; 8:45 am]

**BILLING CODE 8320-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

### Allowance for Private Purchase of an Outer Burial Receptacle in Lieu of a Government-Furnished Graveliner for a Grave in a Department of Veterans Affairs National Cemetery

**AGENCY**: Department of Veterans Affairs.

**ACTION**: Notice.

**SUMMARY**: The Department of Veterans Affairs (VA) is updating the monetary allowance payable for qualifying interments that occur during calendar year (CY) 2023, which applies toward the private purchase of an outer burial receptacle (or "graveliner") for use in a VA national cemetery. The allowance is equal to the average cost of Government-furnished graveliners less any administrative costs to VA. The purpose of this notice is to notify interested parties of the average cost of Government-furnished graveliners, administrative costs that relate to processing and paying the allowance and the amount of the allowance payable for qualifying interments that occur in CY 2023.

**DATES**: This allowance is effective on January 1, 2023.

**FOR FURTHER INFORMATION CONTACT**: William Carter, Chief of Budget Execution Division, National Cemetery Administration, Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420. Telephone: 202-461-9764 (this is not a toll-free number).

**SUPPLEMENTARY INFORMATION**: 38 U.S.C. 2306(e)(3), (4) authorizes VA to provide a monetary allowance for the private purchase of an outer burial receptacle for use in a VA national cemetery where its use is authorized. The allowance for qualified interments that occur during CY 2023 is the average cost of Government-furnished graveliners in fiscal year (FY) 2022, less the administrative cost incurred by VA in processing and paying the allowance in lieu of the Government-furnished graveliner.

The average cost of Government-furnished graveliners is determined by taking VA's total cost during a fiscal year for single-depth graveliners that were procured for placement at the time of interment and dividing it by the total number of such graveliners procured by VA during that fiscal year. The calculation excludes both graveliners pre-placed in gravesites as part of cemetery gravesite development projects and all double-depth graveliners. Using this method of computation, the average

cost was determined to be \$409.00 for FY 2022.

The administrative cost is based on the costs incurred by VA during CY 2022 that relate to processing and paying an allowance in lieu of the Government-furnished graveliner. This cost has been determined to be \$9.00.

The allowance payable for qualifying interments occurring during CY 2023, therefore, is \$400.00.

**Signing Authority**

Denis McDonough, Secretary of Veterans Affairs, approved this document on December 19, 2022, and authorized the undersigned to sign and submit the document to the Office of the

Federal Register for publication electronically as an official document of the Department of Veterans Affairs.

**Luvenia Potts,**

*Regulation Development Coordinator, Office of Regulation Policy & Management, Office of the Secretary, Department of Veterans Affairs.*

[FR Doc. 2022-28204 Filed 12-27-22; 8:45 am]

**BILLING CODE 8320-01-P**