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:

\[ n \text{CH}_2 + n \frac{1}{2} \text{O}_2 \rightarrow (\text{CH}_2\text{O})_n + n \text{H}_2 \]

(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.

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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.

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...