

## JUNE 28, 2022 THROUGH JULY 8, 2024 FOR 32 MOTOR CARRIERS—Continued

	Motor carrier	Street address	City, state, zip code	DOT No.
11	Aluminum King Mfg., Ltd. dba Flashing Thunder Fireworks Thunder Fireworks.	700 E Van Buren Street	Mitchell, IA 50461	420413
12	Great Lakes Fireworks	24805 Marine	Eastpointe, MI 48021	1011216
13	Hollywood Pyrotechnics, Inc	1567 Antler Point	Eagan, MN 55122	1061068
14	Johnny Rockets Fireworks Display Company.	3240 Love Rock	Steger, IL 60475	1263181
15	Las Vegas Display Fireworks, Inc	4325 West Reno Ave	Las Vegas, NV 89118	3060878
16	Legion Fireworks Co., Inc	10 Legion Lane	Wappingers Falls, NY 12590	554391
17	*Pyro Productions Inc	2083 Helms Road	Rehobeth, AL 36301	3723192
18	*Pyro Shows East Coast	4652 Catawba River Road	Catawba, SC 29704	3709087
19	Pyro Shows of Alabama, Inc	3325 Poplar Lane	Adamsville, AL 35005	2859710
20	Pyro Shows of Texas, Inc	6601 9 Mile Azle Rd	Fort Worth, TX 76135	2432196
21	Pyro Spectaculars, Inc	3196 N Locust Ave	Rialto, CA 92376	029329
22	Pyro Spectaculars North, Inc	5301 Lang Avenue	McClellan, CA 95652	1671438
23	Pyrotecnico Fireworks Inc	299 Wilson Rd	New Castle, PA 16105	526749
24	RES Specialty Pyrotechnics dba RES Pyro.	21595 286th St	Belle Plaine, MN 56011	523981
25	Rozzi's Famous Fireworks, Inc	118 Karl Brown Way	Loveland, OH 45140	0483686
26	Santore's World Famous Fireworks, LLC.	846 Stillwater Bridge Road	Schaghticoke, NY 12154	2574135
27	Southern Sky Fireworks, LLC	6181 Denham Rd	Sycamore, GA 31790-2603	3168056
28	Spielbauer Fireworks Co, Inc	1976 Lane Road	Green Bay, WI 54311	046479
29	Vermont Fireworks Co., dba Northstar Fireworks Co., Inc	2235 Vermont Route 14 South	East Montpelier, VT 05651	310632
30	Western Display Fireworks, Ltd	10946 S. New Era Rd	Canby, OR 97013	498941
31	Wolverine Fireworks Display, Inc	205 W Seidlers	Kawkawlin, MI	376857
32	Young Explosives Corp	2165 New Michigan Rd	Canandaigua, NY 14618	450304

[FR Doc. 2022-28234 Filed 12-27-22; 8:45 am]

BILLING CODE 4910-EX-P

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Superfund Chemical Substance Tax; Request To Modify List of Taxable Substances; Filing of Petition for Polyoxymethylene****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 pursuant to Revenue Procedure 2022-26, 2022-29 I.R.B. 90, requesting that polyoxymethylene be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code. 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 February 27, 2023.

**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://](http://www.regulations.gov)

[www.regulations.gov](http://www.regulations.gov) (indicate public docket number IRS-2022-0033 or polyoxymethylene) 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:LPD:PR (Notice of Filing for Polyoxymethylene), 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](http://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:** Please contact Amanda F. Dunlap, (202) 317-6855 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

(a) *Overview.* The petition requesting the addition of polyoxymethylene to the list of taxable substances under section 4672(a) of the Internal Revenue Code 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 content in this notice of filing does not constitute Department of the Treasury or Internal Revenue Service confirmation of the accuracy of the information published.

(b) *Petition Content.*(1) *Substance name:*

Polyoxymethylene

According to the petition, these are the chemical names typically used for the substance polyoxymethylene:

POM

Polyoxymethylene

Poly(oxymethylene) glycol

Polymethylene glycol

Polyacetal

Acetal

Polyformaldehyde

(2) *Petitioner:* Celanese Ltd., an exporter of polyoxymethylene

(3) *Proposed Classification Numbers:**HTSUS number:* 3907.10.0000*Schedule B number:* 3907.10.0000*CAS number:* 9002-81-7(4) *Petition Filing Date:*

December 20, 2022

Petition filing date for purposes of section 11.02 of Rev. Proc. 2022-26: July 1, 2022

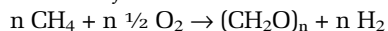
(5) *Brief Description of the Petition:*

According to the petition, polyoxymethylene is an engineering thermoplastic used in precision parts requiring high stiffness, low friction, and excellent dimensional stability. It is

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