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), requesting that nylon 6 be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of nylon 6 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:* Nylon 6.

(2) *Petitioner:* AdvanSix Inc., an exporter of nylon 6.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 3908.10.00.

(ii) *Schedule B number:* 3908.10.0000.

(iii) *CAS number:* 25038–54–4.

(4) *Petition filing dates:*

(i) *Petition filing date for purposes of making a determination:* November 8, 2023.

(ii) *Petition filing date for purposes of section 11.02 of Rev. Proc. 2022–26:* July 1, 2022.

(5) *Description from petition:* According to the petition, nylon 6, or poly(caprolactam), is a semicrystalline polyamide that has broad use in textile fibers, engineering plastics, food packaging films, and monofilaments. The number ''6'' in nylon 6 refers to the number of carbon atoms in each polymeric repeat unit. Nylon 6 may be utilized neat or with functional additives by melt processing into the desired final form.

Nylon 6 is made from benzene, propylene, ammonia, methane, and sulfuric acid; however, sulfuric acid is cancelled from the stoichiometric material consumption equation due to no net consumption/production. Taxable chemicals constitute 46.64 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 method of production of nylon 6 is the ''hydrolytically initiated ring-opening polymerization of caprolactam'' which is also referred to in industry literature as the ''hydrolytic polymerization of nylon 6.'' This process is termed ''hydrolytic'' because water plays a key role in the chemical mechanism. Nylon 6 is produced almost exclusively through this method because it is easier to control and better adapted for large-scale operations.

The hydrolytic polymerization of nylon 6 generally entails heating a mixture of caprolactam and water to ~270°C in an inert atmosphere of nitrogen and holding until equilibrium conditions are achieved. The three principal reactions in this process are summarized below:

1. In the initiation step of the process, the caprolactam ring is hydrolyzed via ring opening with the addition of one water molecule to become amino-caproic acid.

2. In the next step of the mechanism, the amino-caproic acid acts as the initiating species to begin the addition polymerization by ring-opening of caprolactam.

3. The last major mechanism step of the hydrolytic polymerization of nylon 6 is the condensation of primary amine and carboxylic acid chain-ends to form an amide linkage in the now higher molecular weight polyamide with the simultaneous loss of a water molecule.

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

nC_6H_6 (benzene) + nC_3H_6 (propylene) + $2.5nO_2$ (oxygen) + $0.5nCH_4$ (methane) + $5nNH_3$ (ammonia) + $2nH_2O$ (water) + $2nSO_2$ (sulfur dioxide) → $(C_6H_{11}NO)_n$ (nylon 6) + nC_3H_6O (acetone) + $2n(NH_4)_2SO_4$ (ammonium sulfate) + 0.5 CO_2 (carbon dioxide)

Where n indicates the number of repeating units.

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

(i) *Tax rate:* $14.77 per ton.

(ii) *Conversion factors:* 0.69 for benzene; 0.37 for propylene; 0.75 for ammonia; 0.07 for methane.

(9) *Public docket number:* IRS–2024–0005.

Michael Beker,

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

[FR Doc. 2024–03588 Filed 2–21–24; 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 Caprolactam

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 caprolactam 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 April 22, 2024.

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–2024–0006 or caprolactam) 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 Caprolactam), 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: 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 caprolactam be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of caprolactam 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:* Caprolactam.

(2) *Petitioner:* AdvanSix Inc., an exporter of caprolactam.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2933.71.00.

(ii) *Schedule B number:* 2933.71.0000.

(iii) *CAS number:* 105–60–2.

(4) *Petition filing dates:*

(i) *Petition filing date for purposes of making a determination:* November 8, 2023.

(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:* January 1, 2023.

(5) *Description from petition:* According to the petition, caprolactam, a white solid, is primarily used to manufacture nylon resins and other synthetic fibers.

Caprolactam is made from benzene, propylene, ammonia, methane, and sulfuric acid; however, sulfuric acid is cancelled from the stoichiometric material consumption equation due to no net consumption/production. Taxable chemicals constitute 46.64 percent by weight of the materials used to produce this substance.

(6) *Process identified in petition as predominant method of production of substance:* Caprolactam is produced by first oxidizing cumene to yield phenol, which is then partially reduced with hydrogen to yield cyclohexanone. Cyclohexanone is then reacted with Raschig hydroxylamine to generate cyclohexanone oxime. The cyclohexanone oxime undergoes Beckmann rearrangement in the presence of fuming sulfuric acid (oleum) to give an intermediate material known as rearrangement mass, which is subsequently hydrolyzed and then neutralized with ammonia to yield ε-caprolactam.

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

C_6H_6 (benzene) + C_3H_6 (propylene) + 2.5 O_2 (oxygen) + 0.5 CH_4 (methane) + 5 NH_3 (ammonia) + 2 H_2O (water) + 2 SO_2 (sulfur dioxide) → $C_6H_{11}ON$ (ε-caprolactam) + C_3H_6O (acetone) + $2(NH_4)_2SO_4$ (ammonium sulfate) + 0.5 CO_2 (carbon dioxide)

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

(i) *Tax rate:* $14.77 per ton.

(ii) *Conversion factors:* 0.69 for benzene; 0.37 for propylene; 0.75 for ammonia; 0.07 for methane.

(9) *Public docket number:* IRS–2024–0006.

Michael Beker,

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

[FR Doc. 2024–03589 Filed 2–21–24; 8:45 am]

BILLING CODE 4830–01–P

UNIFIED CARRIER REGISTRATION PLAN

Sunshine Act Meetings

TIME AND DATE: February 28, 2024, 12:00 p.m. to 3:00 p.m., Eastern time.

PLACE: This meeting will be accessible via conference call and via Zoom Meeting and Screenshare. Any interested person may call (i) 1–929–205–6099 (US Toll) or 1–669–900–6833 (US Toll), Meeting ID: 939 7399 6796, to listen and participate in this meeting. The website to participate via Zoom Meeting and Screenshare is *https://kellen.zoom.us/meeting/register/tJckcOqhpz0tE9IAHB0UIDGB3eP2JqS533Ki.*

STATUS: This meeting will be open to the public.

MATTERS TO BE CONSIDERED: The Unified Carrier Registration Plan Industry Advisory Subcommittee (the ''Subcommittee'') will conduct a meeting to continue its work in developing and implementing the Unified Carrier Registration Plan and Agreement. The subject matter of this meeting will include:

Proposed Agenda

I. Call to Order—UCR Industry Advisory Subcommittee Chair

The Industry Advisory Subcommittee Chair will welcome attendees, call the meeting to order, call roll for the Industry Advisory Subcommittee, confirm whether a quorum is present, and facilitate self-introductions.

II. Verification of Publication of Meeting Notice—UCR Executive Director

The UCR Executive Director will verify the publication of the meeting notice on the UCR website and distribution to the UCR contact list via email followed by the subsequent publication of the notice in the **Federal Register**.

III. Review and Approval of Subcommittee Agenda—UCR Industry Advisory Subcommittee Chair

For Discussion and Possible Subcommittee Action

The proposed Agenda will be reviewed, and the Subcommittee will consider adoption.

Ground Rules

➢ Subcommittee action only to be taken in designated areas on agenda.

IV. Review and Approval of Minutes from the January 17, 2023, Meeting—UCR Industry Advisory Subcommittee Chair

For Discussion and Possible Subcommittee Action

Draft minutes from the January 17, 2023, Industry Advisory Subcommittee meeting via teleconference will be reviewed. The UCR Industry Advisory Subcommittee will consider action to approve.

V. 2024 Priorities and Project Development for the Subcommittee—UCR Industry Advisory Subcommittee Chair

The UCR Industry Advisory Subcommittee Chair will provide an update on current and planned initiatives, to include the development of a compliance video series intended to increase participation in the UCR focused on brokers, motor carriers, and bus operators.

VI. Industry Update on Truck Parking—UCR Industry Advisory Subcommittee Chair

The UCR Industry Advisory Subcommittee Chair will provide an update on truck parking initiatives in the United States including the status of legislation currently under consideration in the United States Congress as well the status of grant funding from the United States Department of Transportation.

VII. Other Items—UCR Industry Advisory Subcommittee Chair

The UCR Industry Advisory Subcommittee Chair will call for any other items Subcommittee members would like to discuss.