

Pursuant to section 10.02 of Rev. Proc. 2022–26, the IRS and Petitioner agreed to extend the 180-day determination period.

(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:*

$$n\text{C}_6\text{H}_6 \text{ (benzene)} + n\text{C}_3\text{H}_6 \text{ (propylene)} + 2.5n\text{O}_2 \text{ (oxygen)} + 0.5n\text{CH}_4 \text{ (methane)} + 5n\text{NH}_3 \text{ (ammonia)} + 2n\text{H}_2\text{O} \text{ (water)} + 2n\text{SO}_2 \text{ (sulfur dioxide)} \rightarrow (\text{C}_6\text{H}_{11}\text{NO})_n \text{ (nylon 6)} + n\text{C}_3\text{H}_6\text{O} \text{ (acetone)} + 2n(\text{NH}_4)_2\text{SO}_4 \text{ (ammonium sulfate)} + 0.5n \text{CO}_2 \text{ (carbon dioxide)}$$

(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–2024–0005.

Michael Beker,

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

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Internal Revenue Service Advisory Council; Meeting

AGENCY: Internal Revenue Service, Department of Treasury.

ACTION: Notice of meeting.

SUMMARY: The Internal Revenue Service Advisory Council will hold a public meeting.

DATES: The meeting will be held Thursday, September 5, 2024.

ADDRESSES: The meeting will be held virtually.

FOR FURTHER INFORMATION CONTACT: Ms. Anna Millikan, Office of National Public Liaison, at 202–317–6564 or send an email to PublicLiaison@irs.gov.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to 5 U.S.C. 10(a)(2) of the Federal Advisory Committee Act, that a public meeting of the Internal Revenue Service Advisory Council (IRSAC) will be held on

Thursday, September 5, 2024, to discuss topics that may be recommended for inclusion in a future report of the Council. The virtual meeting will take place at 3 p.m. eastern time.

To confirm your attendance, members of the public may contact Anna Millikan at 202–317–6564 or send an email to PublicLiaison@irs.gov. Attendees are encouraged to join at least five minutes before the meeting begins.

Should you wish the IRSAC to consider a written statement germane to the Council’s work, please call 202–317–6564 or email PublicLiaison@irs.gov by September 3, 2024.

Dated: August 9, 2024.

John A. Lipold,

Designated Federal Official, Office of National Public Liaison, Internal Revenue Service.

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UNITED STATES SENTENCING COMMISSION

Final Priorities for Amendment Cycle

AGENCY: United States Sentencing Commission.

ACTION: Notice of final priorities.

SUMMARY: In June 2024, the Commission published a notice of proposed policy priorities for the amendment cycle ending May 1, 2025. After reviewing public comment received pursuant to the notice of proposed priorities, the Commission has identified its policy priorities for the upcoming amendment cycle and hereby gives notice of these policy priorities.

FOR FURTHER INFORMATION CONTACT: Jennifer Dukes, Senior Public Affairs Specialist, (202) 502–4597.

SUPPLEMENTARY INFORMATION: The United States Sentencing Commission is an independent agency in the judicial branch of the United States Government. The Commission promulgates sentencing guidelines and policy statements for federal courts pursuant to 28 U.S.C. 994(a). The Commission also periodically reviews and revises previously promulgated guidelines pursuant to 28 U.S.C. 994(o) and submits guideline amendments to Congress not later than the first day of May each year pursuant to 28 U.S.C. 994(p).

In June 2024, the Commission asked members of the public and stakeholders in the criminal justice system to tell the Commission what policymaking, research, and operational work it should conduct in the amendment cycle ending