

Abstract: Form 5884–A is used to figure certain credits for disaster area employers. These credits typically include employee retention credits for eligible employers who conducted an active trade or business in certain disaster areas. The credit is equal to 40 percent of qualified wages for each eligible employee (up to a maximum of \$6,000 in qualified wages per employee). The estimates in this notice are for estates and trusts filing Form 5884–A.

Current Actions: There is no change to the burden previously approved by OMB. However, the estimated number of responses was reduced to eliminate duplication of burden estimates. The estimated burden for individuals filing Form 5884–A is approved under OMB control number 1545–0074, and the estimated burden for businesses filing Form 5884–A is approved under OMB control number 1545–0123.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, and farms.

Estimated Number of Respondents: 120.

Estimated Time per Respondent: 2.55 hours.

Estimated Total Annual Burden Hours: 306.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information

technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: August 8, 2024.

Jason M. Schoonmaker,

Tax Analyst.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Request To Modify List of Taxable Substances; Correction to Filing of Petition for Nylon 6

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Supplemental notice of filing and additional request for comments.

SUMMARY: This supplemental notice of filing announces a correction to the stoichiometric material consumption equation in the notice of filing for the nylon 6 petition that was published in the *Federal Register* on February 22, 2024. This supplemental notice of filing also requests comments on the corrected petition. This supplemental 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 October 15, 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–2024–0005 or nylon 6) 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 (Supplemental Notice of Filing for Nylon 6), 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).

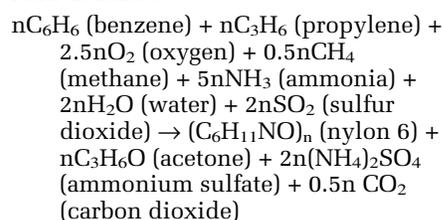
SUPPLEMENTARY INFORMATION:

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), requesting that nylon 6 be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The notice of filing summarizing the nylon 6 petition and requesting comments was published in the *Federal Register* on February 22, 2024 (89 FR 13399)(original notice of filing). The Treasury Department and the IRS received no written comments in response to the original notice of filing and a public hearing was neither requested nor held. After the comment period for the original notice of filing closed, an error was discovered in the stoichiometric material consumption equation for nylon 6, and the petitioner subsequently provided a corrected petition.

This supplemental notice of filing provides the corrected stoichiometric material consumption equation for nylon 6 in paragraph (b) of this document. The stoichiometric material consumption equation is corrected to read as follows:



The other petition information provided in paragraph (b) of this document is unchanged from the original notice of filing for nylon 6. Although the only change from the original notice of filing is to the stoichiometric material consumption equation, this document also includes all of the other information presented on the corrected petition to avoid confusion and is provided for public notice and comment pursuant to section 9 of Rev. Proc. 2022–26.

The petition requesting the addition of nylon 6 to the List is based on weight and—as noted previously—contains the information detailed in paragraph (b) of this document. The publication of petition information in this supplemental notice of filing is not a determination and does not constitute Treasury Department or IRS confirmation of the accuracy of the information published.

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.

[FR Doc. 2024–18050 Filed 8–13–24; 8:45 am]

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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.

[FR Doc. 2024–18159 Filed 8–13–24; 8:45 am]

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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