

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.

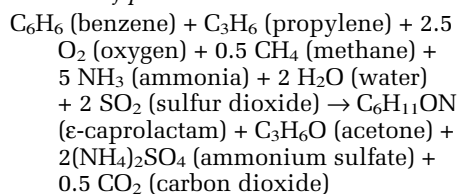
(5) *Description from petition:*

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:*



(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/j/93973996796>.

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.

**VIII. Adjournment—UCR Industry
Advisory Subcommittee Chair**

The UCR Industry Advisory Subcommittee Chair will adjourn the meeting.

The agenda will be available no later than 5:00 p.m. Eastern time, February 20, 2024 at: <https://plan.ucr.gov>.

CONTACT PERSON FOR MORE INFORMATION:
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Carrier Registration Plan Board of

Directors, (617) 305–3783, eleaman@board.ucr.gov.

Alex B. Leath,
*Chief Legal Officer, Unified Carrier
Registration Plan.*

[FR Doc. 2024–03752 Filed 2–20–24; 4:15 pm]

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