

(b) *Petition Content.*(1) *Substance name:* Iso-butanol.

The substance is also known as isobutanol, iso butyl alcohol, 2-methyl propan-1-ol, or 2-methyl-1-propanol.

(2) *Petitioner:* OQ Chemicals

Corporation, an exporter of iso-butanol.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2905.14.50.10.

(ii) *Schedule B number:* 2905.14.5010.

(iii) *CAS number:* 78–83–1.

(4) *Petition filing dates:*

(i) *Petition filing date for purposes of making a determination:* January 25, 2024.

(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:* April 1, 2023.

(5) *Description from petition:*

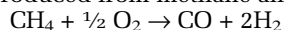
According to the petition, iso-butanol is an isomer of n-butanol. Iso-butanol is a four carbon branched aliphatic alcohol. It is used as a solvent or in the manufacture of esters, such as isobutyl acetate, isobutyl acrylate, and isobutyl methacrylate.

Iso-butanol is made from methane and propylene. Taxable chemicals constitute 78.41 percent by weight of the materials used to produce this substance.

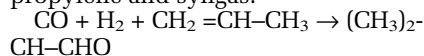
(6) *Process identified in petition as predominant method of production of substance:* Iso-butanol is co-produced by hydroformylation of propylene to produce both iso-butyraldehyde and n-butyraldehyde followed by hydrogenation of the aldehyde intermediates to the corresponding iso-butanol and n-butanol.

An explanation of the predominant method of production:

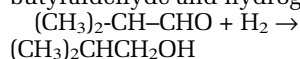
a. Partial oxidation of methane with oxygen to produce synthesis gas, a mixture of carbon monoxide and hydrogen. OQ uses a Partial Oxidation (POX) process that is non catalytic but operates at >1300 deg C and >40 atm pressure. Thus, synthesis gas is produced from methane and oxygen:



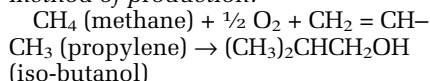
b. Oxo process: Hydroformylation of propylene with carbon monoxide and hydrogen over a catalyst to produce iso-butyraldehyde. (Reaction also produces normal butyraldehyde simultaneously not shown for simplification; stoichiometry is the same for either the iso or the normal aldehyde.) Thus, iso-butyraldehyde is produced from propylene and syngas.



c. Iso-butyraldehyde is hydrogenated with hydrogen over a catalyst. Thus, iso-butanol is produced from iso-butyraldehyde and hydrogen.



(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:* \$7.07 per ton.

(ii) *Conversion factors:* 0.22 for methane, 0.57 for propylene.

(9) *Public docket number:* IRS–2024–0007.

Michael Beker,

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

[FR Doc. 2024–03897 Filed 2–26–24; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Taxpayer Advocacy Panel's Notices and Correspondence Project Committee

AGENCY: Internal Revenue Service (IRS) Treasury.

ACTION: Notice of meeting.

SUMMARY: An open meeting of the Taxpayer Advocacy Panel's Notices and Correspondence Project Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service. This meeting will be held via teleconference.

DATES: The meeting will be held Tuesday, March 12, 2024.

FOR FURTHER INFORMATION CONTACT: Robert Rosalia at 1–888–912–1227 or (718) 834–2203.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. app. (1988) that an open meeting of the Taxpayer Advocacy Panel's Notices and Correspondence Project Committee will be held Tuesday, March 12, 2024, at 11 a.m. eastern time. The public is invited to make oral comments or submit written statements for consideration. Due to limited time and structure of meeting, notification of intent to participate must be made with Robert Rosalia. For more information, please contact Robert Rosalia at 1–888–912–1227 or (718) 834–2203, or write TAP Office, 2 Metrotech Center, 100 Myrtle Avenue, Brooklyn, NY 11201 or contact

us at the website: <http://www.improveirs.org>. The agenda will include a committee discussion about new and old issues and starting out the new TAP year.

Dated: February 21, 2024.

Shawn Collins,

Acting Director, Taxpayer Advocacy Panel.

[FR Doc. 2024–03997 Filed 2–26–24; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Taxpayer Advocacy Panel's Toll-Free Phone Lines Project Committee

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of meeting.

SUMMARY: An open meeting of the Taxpayer Advocacy Panel's Toll-Free Phone Lines Project Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service. This meeting will be held via teleconference.

DATES: The meeting will be held Tuesday, March 12, 2024.

FOR FURTHER INFORMATION CONTACT: Rosalind Matherne at 1–888–912–1227 or 202–317–4115.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. app. (1988) that an open meeting of the Taxpayer Advocacy Panel Toll-Free Phone Lines Project Committee will be held Tuesday, March 12, 2024, at 2 p.m. eastern time. The public is invited to make oral comments or submit written statements for consideration. Due to limited time and structure of meeting, notification of intent to participate must be made with Rosalind Matherne. For more information, please contact Rosalind Matherne at 1–888–912–1227 or 202–317–4115, or write TAP Office, 1111 Constitution Ave. NW, Room 1509, Washington, DC 20224 or contact us at the website: <http://www.improveirs.org>. The agenda includes a committee discussion new and old issues and starting the new TAP year.

Dated: February 21, 2024.

Shawn Collins,

Acting Director, Taxpayer Advocacy Panel.

[FR Doc. 2024–04002 Filed 2–26–24; 8:45 am]

BILLING CODE 4830–01–P