

depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit. For tax year beginning after 2022, Form 8936-A and Schedule 1 (Form 8936-A) are used to figure the Qualified Commercial Clean Vehicle Credit. Notice 2009-54 sets forth guidance relating to the qualified plug-in electric drive motor vehicle credit under section 30D of the Internal Revenue Code, as in effect for vehicles acquired after December 31, 2009. Revenue Procedure 2022-42 (Rev. Proc. 2022-42) provides procedures for a vehicle manufacturer to certify that they are a qualified manufacturer of such vehicles and submit reports that a motor vehicle meets certain requirements for the clean vehicle credit(s) available under sections 30D, 45W, and/or 25E, to report the amount of the credit available with respect to the motor vehicle, and for sellers to report the sales of such vehicles.

*Current Actions:* There are no changes being made to the collection. IRS is seeking approval to extend the OMB expiration date.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individual, businesses, and other for-profit organizations.

*Form 8936:*

*Estimated Number of Respondents:* 500.

*Estimated Number of Responses:* 500.

*Estimated Time per Response:* 7 hours.

*Estimated Total Annual Burden Hours:* 35,000.

*Form 8936-A and Schedule 1 (Form 8936-A):*

*Estimated Number of Respondents:* 129.

*Estimated Number of Responses:* 129.

*Estimated Time per Response:* 2.90 hours.

*Estimated Total Annual Burden Hours:* 374 hours.

*Notice 2009-89:*

*Estimated Number of Respondents:* 12.

*Estimated Number of Responses:* 12.

*Estimated Time Per Response:* 23.33 hours.

*Estimated Total Annual Burden Hours:* 280 hours.

*Rev. Proc. 2022-42, annual reports:*

*Estimated Number of Respondents:* 52,165. *Estimated Number of Responses:* 52,165.

*Estimated Time per Response:* 15 minutes.

*Estimated Total Annual Burden Hours:* 13,041 hours.

*Rev. Proc. 2022-42, monthly reports:*

*Estimated Number of Respondents:* 150.

*Estimated Number of Responses:* 1,800.

*Estimated Time per Response:* 15 minutes.

*Estimated Total Annual Burden Hours:* 450 hours.

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: December 23, 2022.

**Andres Garcia Leon,**

*Supervisory Tax Analyst.*

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**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Superfund Chemical Substance Tax; Request To Modify List of Taxable Substances; Filing of Petition for Polyphenylene Sulfide

**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 pursuant to Revenue Procedure 2022-26, 2022-29 I.R.B. 90, requesting that polyphenylene sulfide be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code. 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 February 28, 2023.

**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-2022-0037 or polyphenylene sulfide) 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 (Notice of Filing for Polyphenylene Sulfide), 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](http://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:** Please contact Amanda F. Dunlap, (202) 317-6855 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

(a) *Overview.* The petition requesting the addition of polyphenylene sulfide to the list of taxable substances under section 4672(a) of the Internal Revenue Code 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 content in this notice of filing does not constitute Department of the Treasury or Internal Revenue Service confirmation of the accuracy of the information published.

(b) *Petition Content.*

(1) *Substance name:* Polyphenylene sulfide.

According to the petition, these are the commonly used substance names for polyphenylene sulfide:

Polyphenylene sulfide  
PPS

Poly(p-phenylenesulfide)  
Benzene, 1,4-dichloro-, polymer with  
sodium sulfide

(2) *Petitioner*: Celanese Ltd., an  
exporter of polyphenylene sulfide.

(3) *Proposed Classification Numbers*:  
HTSUS number: 3911.90.2500  
Schedule B number: 3911.90.6100  
CAS numbers: 25212-74-2, 26125-40-6

(4) *Petition Filing Date*: December 20,  
2022.

Petition filing date for purposes of  
section 11.02 of Rev. Proc. 2022-26: July  
1, 2022.

(5) *Brief Description of the Petition*:  
According to the petition,  
polyphenylene sulfide is a high-  
performance thermoplastic, has high  
heat and chemical resistance, and is  
used in applications such as filters,  
appliance, machine and automobile  
parts, replacing steel in some cases.

In the final step, polyphenylene  
sulfide is manufactured by the

polymerization of 1,4-dichlorobenzene  
(p-DCB), a taxable substance, with  
sodium hydrosulfide and sodium  
hydroxide. Sodium hydrosulfide is  
made from sodium hydroxide and  
hydrogen sulfide. Taxable chemicals  
constitute 90.0 percent by weight of the  
materials used to produce this  
substance.

(6) *Process Identified in Petition as  
Predominant Method of Production of  
Substance*:

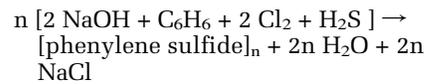
Three separate reactions:

(A) 1,4 dichlorobenzene is made from  
the reaction of benzene with 2  
equivalents of chlorine.

(B) Sodium hydrogen sulfide is made  
from the reaction of hydrogen sulfide  
with sodium hydroxide.

(C) 1,4-dichlorobenzene (p-  
dichlorobenzene, p-DCB), sodium  
hydrosulfide (NaSH), and sodium  
hydroxide (NaOH) are reacted at high  
temperature and high pressure to form  
polyphenylene sulfide and byproduct  
sodium chloride.

(7) *Stoichiometric Material  
Consumption Equation, Based on  
Process Identified as Predominant  
Method of Production*:



(8) *Rate of Tax Calculated by  
Petitioner Based on Petitioner's  
Conversion Factors for Taxable  
Chemicals Used in Production of  
Substance*: Rate of Tax: \$14.50 per ton.

Conversion Factors:

0.74 for sodium hydroxide

0.72 for benzene

1.31 for chlorine

(9) *Public Docket Number*: IRS-2022-  
0037.

**Stephanie Bland,**

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

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**BILLING CODE 4830-01-P**