

their methods of accounting for the capitalization of interest.

Current Actions: There are no changes being made to this form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, and business or other for-profit organizations.

Estimated Number of Respondents: 500,050.

Estimated Time per Respondent: 14 minutes.

Estimated Total Annual Burden Hours: 116,767.

The following paragraph applies to all 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 if 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.

Desired Focus of Comments: The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility.
- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used.
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: March 13, 2023.

Ronald J. Durbala,
IRS Tax Analyst.

[FR Doc. 2023-05389 Filed 3-15-23; 8:45 am]

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 Cellulose Acetate (Degree of Substitution = 1.5 – 2.0)

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 cellulose acetate (degree of substitution = 1.5 – 2.0) be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (“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 May 15, 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-2023-0010 or cellulose acetate (degree of substitution = 1.5 – 2.0)) 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 Cellulose Acetate (Degree of Substitution = 1.5 – 2.0)), 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: Please contact Amanda F. Dunlap, (202) 317-6855 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

(a) *Overview.* The petition requesting the addition of cellulose acetate (degree

of substitution = 1.5 – 2.0) to the list of taxable substances under section 4672(a) of the Code is based on weight and 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 (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.

(b) *Petition Content.*

(1) *Substance name:* Cellulose acetate (degree of substitution = 1.5 – 2.0).

According to the petition, the commonly used names of the substance include:

Cellulose acetate
Cellulose diacetate

(2) *Petitioner:* Celanese Ltd., an exporter of cellulose acetate (degree of substitution = 1.5 – 2.0).

(3) *Proposed Classification Numbers:*

HTSUS numbers: 5502.10.0000,

5403.33.0020

Schedule B numbers: 5502.10.0000,

5403.33.0000

CAS number: 9035-69-2

(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, cellulose acetate (degree of substitution = 1.5 – 2.0) is a biopolymer obtained by the reaction of wood pulp with acetic anhydride. It can be injection molded into various shapes and may be used as a filter medium, film base, coating, and articles such as straws, and eyeglass frames. The substance is normally imported and exported in quantities and packaging for industrial use only.

Cellulose acetate (degree of substitution = 1.5 – 2.0) is made from cellulose (wood pulp) and methane. The production process is a reaction of cellulose (from wood pulp) with acetic anhydride, normally using a solvent such as acetic acid and a strong acid such as sulfuric acid as a catalyst.

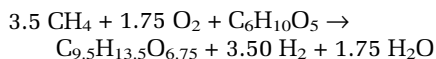
The degree of substitution (DS) is the number of acetate groups on each cellulose ring. Each cellulose ring has three (3) places where an acetate can be attached, so DS can range from zero to three (0–3). Cellulose diacetate is the general descriptive term used in commerce, primarily to distinguish the substance from cellulose triacetate.

These terms are not intended to quantitatively state that one has a DS = 2.0 and the other a DS = 3.0.

The petition covers cellulose acetate (degree of substitution = 1.5 – 2.0), commonly referred to as cellulose diacetate. Cellulose acetate in this range generally has similar properties. The petition uses the lowest end of the range cellulose acetate DS = 1.5 to demonstrate that >20% of the substance is made from taxable chemicals, and the midpoint cellulose acetate DS = 1.75 to calculate the tax rate for the entire range.

(6) *Process Identified in Petition as Predominant Method of Production of Substance:* Cellulose acetate is derived from cellulose by deconstructing wood pulp into a purified cellulose. The cellulose is reacted with acetic acid and acetic anhydride in the presence of sulfuric acid. It is subjected to a controlled, partial hydrolysis to remove the sulfate and a sufficient number of acetate groups to give the product the desired degree of substitution. The polymer unit is the fundamental repeating structure of cellulose and has three hydroxyl groups which can react to form acetate esters. The most common form of cellulose acetate fiber has an acetate group on approximately two of every three hydroxyls, referred to as cellulose diacetate. In Petitioner's cellulose acetate, the actual substitution is 1.674 acetate/cellulose, a degree of substitution commonly used in US cellulose acetate production.

(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:*

Calculation of Tax Rate using mid-point cellulose acetate DS = 1.75

Rate of Tax: \$1.65 per ton

Conversion Factor: 0.24 methane

(9) *Public Docket Number:* IRS–2023–0010.

Stephanie Bland,

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

[FR Doc. 2023–05368 Filed 3–15–23; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0919]

Agency Information Collection Activity: Servicemembers' Group Life Insurance—Traumatic Injury Protection Application for TSGLI Benefits and TSGLI Appeal Request Form

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: Veterans Benefits Administration, Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of a currently approved collection, and allow 60 days for public comment in response to the notice.

DATES: Written comments and recommendations on the proposed collection of information should be received on or before May 15, 2023.

ADDRESSES: Submit written comments on the collection of information through Federal Docket Management System (FDMS) at www.Regulations.gov or to Nancy J. Kessinger, Veterans Benefits Administration (20M33), Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420 or email to nancy.kessinger@va.gov. Please refer to “OMB Control No. 2900–0919” in any correspondence. During the comment period, comments may be viewed online through FDMS.

FOR FURTHER INFORMATION CONTACT: Maribel Aponte, Office of Enterprise and Integration, Data Governance Analytics (008), 810 Vermont Ave. NW, Washington, DC 20006, (202) 266–4688 or email maribel.aponte@va.gov. Please refer to “OMB Control No. 2900–0919” in any correspondence.

SUPPLEMENTARY INFORMATION: Under the PRA of 1995, Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VBA invites comments on: (1) whether the proposed collection of information is necessary for the proper performance of VBA's

functions, including whether the information will have practical utility; (2) the accuracy of VBA's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

Authority: Public Law 104–13; 44 U.S.C. 3501–3521.

Title: Service Members' Group Life Insurance—Traumatic Injury Protection (TSGLI) Application for TSGLI Benefits (SGLV 8600) and TSGLI Appeal Request Form (SGLV 8600a).

OMB Control Number: 2900–0919.

Type of Review: Extension of a currently approved collection.

Abstract: The SGLV 8600 form is used by the Department of Veterans Affairs to request information in order to adjudicate TSGLI claims for benefits. The form is filled out by members or former members of the uniformed services who have suffered a traumatic injury while in service, and the uniformed services approve or disapprove the claim. If the uniformed services approve the TSGLI claim, then the insurer for the TSGLI program, The Prudential Insurance Company of America (Prudential), pays the claim. The form is authorized by 38 U.S.C. 1980A and 38 CFR 9.20.

The SGLV 8600a form is used by the Department of Veterans Affairs to request information in order to adjudicate TSGLI appeals for benefits. The form is filled out by members or former members of the uniformed services who have suffered a traumatic injury while in service and had their TSGLI claim disapproved. The form is authorized by 38 U.S.C. 1980A and 38 CFR 9.20.

Affected Public: Individuals and households.

Estimated Annual Burden: 190 hours.

Estimated Average Burden per Respondent: 15 minutes.

Frequency of Response: 1 per year.

Estimated Number of Respondents: 758.

By direction of the Secretary.

Maribel Aponte,

VA PRA Clearance Officer, Office of Enterprise and Integration/Data Governance Analytics, Department of Veterans Affairs.

[FR Doc. 2023–05356 Filed 3–15–23; 8:45 am]

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