

Dated: February 21, 2024.

Shawn Collins,

Acting Director, Taxpayer Advocacy Panel.

[FR Doc. 2024-04001 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 Taxpayer Assistance Center Improvements Project Committee

AGENCY: Internal Revenue Service (IRS) Treasury.

ACTION: Notice of meeting.

SUMMARY: An open meeting of the Taxpayer Advocacy Panel's Taxpayer Assistance Center Improvements 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 Thursday, March 14, 2024.

FOR FURTHER INFORMATION CONTACT: Matthew O'Sullivan at 1-888-912-1227 or (510) 907-5274.

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 Taxpayer Assistance Center Improvements (TAC) Project Committee will be held Thursday, March 14, 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 Matthew O'Sullivan. For more information please contact Matthew O'Sullivan at 1-888-912-1227 or (510) 907-5274, or write TAP Office, 1301 Clay Street, Oakland, CA 94612-5217 or contact us at the website: <http://www.improveirs.org>. The agenda includes new and old issues to start out the new TAP year.

Dated: February 21, 2024.

Shawn Collins,

Acting Director, Taxpayer Advocacy Panel.

[FR Doc. 2024-04000 Filed 2-26-24; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Taxpayer Advocacy Panel's Special Projects Committee

AGENCY: Internal Revenue Service (IRS) Treasury.

ACTION: Notice of meeting.

SUMMARY: An open meeting of the Taxpayer Advocacy Panel's Special Projects 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 Wednesday, March 13, 2024.

FOR FURTHER INFORMATION CONTACT: Antoinette Ross at 1-888-912-1227 or 202-317-4110.

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 Special Projects Committee will be held Wednesday, March 13, 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 Antoinette Ross. For more information please contact Antoinette Ross at 1-888-912-1227 or 202-317-4110, 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 involving new and old issues and starting a new TAP year.

Dated: February 21, 2024.

Shawn Collins,

Acting Director, Taxpayer Advocacy Panel.

[FR Doc. 2024-03999 Filed 2-26-24; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Request To Modify List of Taxable Substances; Notice of Filing for Iso-butanol

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 requesting that iso-butanol be added to the list of taxable substances. 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 April 29, 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-2024-0007 or iso-butanol) 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:01:PR (Notice of Filing for Iso-butanol), 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).

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), as modified by Rev. Proc. 2023-20 (2023-15 I.R.B. 636), requesting that iso-butanol be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of iso-butanol to the List 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 information in this notice of filing is not a determination and does not constitute Treasury Department or IRS confirmation of the accuracy of the information published.

(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:*

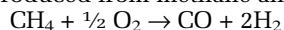
According to the petition, iso-butanol is an isomer of n-butanol. Iso-butanol is a four carbon branched aliphatic alcohol. It is used as a solvent or in the manufacture of esters, such as isobutyl acetate, isobutyl acrylate, and isobutyl methacrylate.

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

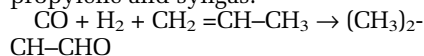
(6) *Process identified in petition as predominant method of production of substance:* Iso-butanol is co-produced by hydroformylation of propylene to produce both iso-butyraldehyde and n-butyraldehyde followed by hydrogenation of the aldehyde intermediates to the corresponding iso-butanol and n-butanol.

An explanation of the predominant method of production:

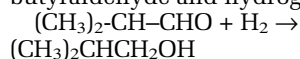
a. Partial oxidation of methane with oxygen to produce synthesis gas, a mixture of carbon monoxide and hydrogen. OQ uses a Partial Oxidation (POX) process that is non catalytic but operates at >1300 deg C and >40 atm pressure. Thus, synthesis gas is produced from methane and oxygen:



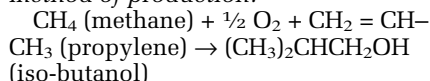
b. Oxo process: Hydroformylation of propylene with carbon monoxide and hydrogen over a catalyst to produce iso-butyraldehyde. (Reaction also produces normal butyraldehyde simultaneously not shown for simplification; stoichiometry is the same for either the iso or the normal aldehyde.) Thus, iso-butyraldehyde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

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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]

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