

Internal Revenue Service**Tax on Certain Imported Substances (Monoethanolamine, et al.); Filing of Petitions**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: This notice announces the acceptance, under Notice 89-61, 1989-1 CB 717, of petitions requesting that monoethanolamine, diethanolamine, triethanolamine, monoisopropanolamine, diisopropanolamine, triisopropanolamine, toluene diisocyanate, and chlorinated polyethylene be added to the list of taxable substances in section 4672(a)(3). Publication of this notice is in compliance with Notice 89-61. This is not a determination that the list of taxable substances should be modified. **DATES:** Submissions must be received by June 27, 1995. Any modification of the list of taxable substances based upon these petitions would be effective April 1, 1992.

ADDRESSES: Send submissions to: CC:DOM:CORP:T:R (Petition), room 5228, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. In the alternative, submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:T:R (Petition), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC.

FOR FURTHER INFORMATION CONTACT: Tyrone J. Montague, Office of Assistant Chief Counsel (Passthroughs and Special Industries), (202) 622-3130 (not a toll-free number).

SUPPLEMENTARY INFORMATION: The petitions were received on April 15, 1991 (monoethanolamine, diethanolamine, triethanolamine, monoisopropanolamine, diisopropanolamine, triisopropanolamine), May 2, 1991 (toluene diisocyanate), and July 1, 1991 (chlorinated polyethylene). The petitioner is Dow Chemical Company, a manufacturer and exporter of these substances. The following is a summary of the information contained in the petitions. The complete petitions are available in the Internal Revenue Service Freedom of Information Reading Room.

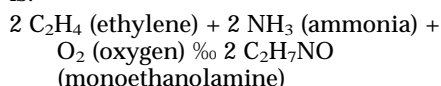
Monoethanolamine

HTS number: 2922.11.00.00
CAS number: 141-43-5

This substance is derived from the taxable chemicals ethylene and

ammonia. Monoethanolamine is a liquid produced predominantly by reacting ethylene oxide and aqueous ammonia.

The stoichiometric material consumption formula for this substance is:



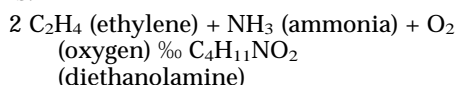
According to the petition, taxable chemicals constitute 73.7 percent by weight of the materials used to produce this substance. The rate of tax for this substance would be \$3.63 per ton. This is based upon a conversion factor for ethylene of 0.59 and a conversion factor for ammonia of 0.29.

Diethanolamine

HTS number: 2922.12.00.00
CAS number: 111-42-2

This substance is derived from the taxable chemicals ethylene and ammonia. Diethanolamine is a solid produced predominantly by reacting ethylene oxide and aqueous ammonia.

The stoichiometric material consumption formula for this substance is:



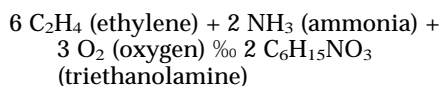
According to the petition, taxable chemicals constitute 69.5 percent by weight of the materials used to produce this substance. The rate of tax for this substance would be \$3.85 per ton. This is based upon a conversion factor for ethylene of 0.70 and a conversion factor for ammonia of 0.17.

Triethanolamine

HTS number: 2922.13.00.00
CAS number: 102-71-6

This substance is derived from the taxable chemicals ethylene and ammonia. Triethanolamine is a liquid produced predominantly by reacting ethylene oxide and aqueous ammonia.

The stoichiometric material consumption formula for this substance is:



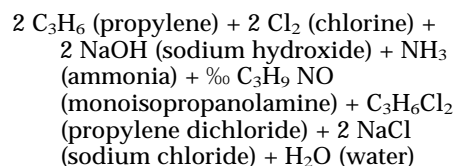
According to the petition, taxable chemicals constitute 67.7 percent by weight of the materials used to produce this substance. The rate of tax for this substance would be \$3.96 per ton. This is based upon a conversion factor for ethylene of 0.75 and a conversion factor for ammonia of 0.12.

Monoisopropanolamine

HTS number: 2922.19.60.00
CAS number: 78-96-6

This substance is derived from the taxable chemicals propylene, chlorine, sodium hydroxide, and ammonia. Monoisopropanolamine is a liquid produced predominantly by the reaction of propylene oxide and ammonia.

The stoichiometric material consumption formula for this substance is:



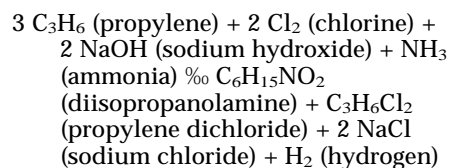
According to the petition, taxable chemicals constitute 100 percent by weight of the materials used to produce this substance. The rate of tax for this substance would be \$6.66 per ton. This is based upon a conversion factor for propylene of 0.62, a conversion factor for chlorine of 1.00, a conversion factor for sodium hydroxide of 1.20, and a conversion factor for ammonia of 0.23.

Diisopropanolamine

HTS number: 2922.19.60.00
CAS number: 110-97-3

This substance is derived from the taxable chemicals propylene, chlorine, sodium hydroxide, and ammonia. Diisopropanolamine is a solid produced predominantly by the reaction of propylene oxide and ammonia.

The stoichiometric material consumption formula for this substance is:



According to the petition, taxable chemicals constitute 100 percent by weight of the materials used to produce this substance. The rate of tax for this substance would be \$7.08 per ton. This is based upon a conversion factor for propylene of 0.70, a conversion factor for chlorine of 1.10, a conversion factor for sodium hydroxide of 1.30, and a conversion factor for ammonia of 0.13.

Triisopropanolamine

HTS number: 2922.19.60.00
CAS number: 122-20-3

This substance is derived from the taxable chemicals propylene, chlorine, sodium hydroxide, and ammonia. Triisopropanolamine is a solid produced predominantly by the reaction of propylene oxide and ammonia.

The stoichiometric material consumption formula for this substance is:

4 C₃H₆ (propylene) + 3 Cl₂ (chlorine) + 4 NaOH (sodium hydroxide) + NH₃ (ammonia) %₀ C₉H₂₁NO₃ (triisopropanolamine) + C₃H₆Cl₂ (propylene dichloride) + 4 NaCl (sodium chloride) + H₂O (water) + H₂ (hydrogen)

According to the petition, taxable chemicals constitute 100 percent by weight of the materials used to produce this substance. The rate of tax for this substance would be \$7.49 per ton. This is based upon a conversion factor for propylene of 0.74, a conversion factor for chlorine of 1.20, a conversion factor for sodium hydroxide of 1.40, and a conversion factor for ammonia of 0.10.

Toluene diisocyanate

HTS number: 2929.10.15.00
CAS number: 584-84-9

This substance is derived from the taxable chemicals toluene, nitric acid, and chlorine. Toluene diisocyanate is a liquid produced predominantly by the phosgenation of primary amines.

The stoichiometric material consumption formula for this substance is:

C₇H₈ (toluene) + 2 HNO₃ (nitric acid) + 2 Cl₂ (chlorine) + 2 CO (carbon monoxide) + 6 H₂ (hydrogen) %₀ C₉H₆N₂O₂ (toluene diisocyanate) + 6 H₂O (water) + 4 HCl (hydrogen chloride)

According to the petition, taxable chemicals constitute 84 percent by weight of the materials used to produce this substance. The rate of tax for this substance would be \$4.90 per ton. This is based upon a conversion factor for toluene of 0.53, a conversion factor for nitric acid of 0.7, and a conversion factor for chlorine of 0.8.

Chlorinated polyethylene

HTS number: 3901.90.50.00
CAS number: 064754-90-1

This substance is derived from the taxable chemicals ethylene and chlorine. Chlorinated polyethylene is a solid produced predominantly by chlorination of polyethylene resins.

The stoichiometric material consumption formula for this substance is:

857 C₂H₄ (ethylene) + 375 Cl₂ (chlorine) %₀ C₁₇₁₄H₃₀₅₃Cl₃₇₅ (chlorinated polyethylene) + 375 HCl (hydrogen chloride)

According to the petition, taxable chemicals constitute 100 percent by weight of the materials used to produce this substance. The rate of tax for this substance would be \$5.05 per ton. This is based upon a conversion factor for ethylene of 0.65 and a conversion factor for chlorine of 0.70.

Comments and Requests for a Public Hearing

Before a determination is made, consideration will be given to any written comments (a signed original and eight (8) copies) that are submitted timely to the IRS. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested in writing by a person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the hearing will be published in the Federal Register.

Dale D. Goode,

Federal Register Liaison Officer, Assistant Chief Counsel (Corporate).

[FR Doc. 95-10412 Filed 4-27-95; 8:45 am]
BILLING CODE 4830-01-U

Office of Thrift Supervision

[AC-23; OTS No. 0216]

Citizens Savings & Loan Association, Baton Rouge, Louisiana; Approval of Conversion Application

Notice is hereby given that on April 21, 1995, the Assistant Director, Corporate Activities, Office of Thrift Supervision, or her designee, acting pursuant to delegated authority, approved the application of Citizens Savings & Loan Association, Baton Rouge, Louisiana, to convert to the stock form of organization. Copies of the application are available for inspection at the Information Services Division, Office of Thrift Supervision, 1700 G Street, N.W., Washington, D.C. 20552, and the Midwest Regional Office, Office of Thrift Supervision, 122 W. John Carpenter Freeway, Suite 600, Irving, Texas 75039-2010.

Dated: April 25, 1995.

By the Office of Thrift Supervision.

Nadine Y. Washington,

Corporate Secretary.

[FR Doc. 95-10463 Filed 4-27-95; 8:45 am]
BILLING CODE 6720-01-M

[AC-25; OTS No. 3892]

First Federal Savings Bank, Huntington, Indiana; Approval of Conversion Application

Notice is hereby given that on April 21, 1995, the Assistant Director, Corporate Activities, Office of Thrift Supervision, or her designee, acting pursuant to delegated authority, approved the application of First Federal Savings Bank, Huntington, Indiana, to convert to the stock form of

organization. Copies of the application are available for inspection at the Information Services Division, Office of Thrift Supervision, 1700 G Street, N.W., Washington, D.C. 20552, and the Central Regional Office, Office of Thrift Supervision, 111 East Wacker Drive, Suite 800, Chicago, Illinois 60601-4360.

Dated: April 25, 1995.

By the Office of Thrift Supervision.

Nadine Y. Washington,

Corporate Secretary.

[FR Doc. 95-10464 Filed 4-27-95; 8:45 am]

BILLING CODE 6720-01-M

[AC-24; OTS No. 2383]

Hemet Federal Savings and Loan Association, Hemet, California; Approval of Conversion Application

Notice is hereby given that on April 21, 1995, the Assistant Director, Corporate Activities, Office of Thrift Supervision, or her designee, acting pursuant to delegated authority, approved the application of Hemet Federal Savings and Loan Association, Hemet, California, to convert to the stock form of organization. Copies of the application are available for inspection at the Information Services Division, Office of Thrift Supervision, 1700 G Street, N.W., Washington, D.C. 20552, and the West Regional Office, Office of Thrift Supervision, 1 Montgomery Street, Suite 400, San Francisco, California 94104.

Dated: April 25, 1995.

By the Office of Thrift Supervision.

Nadine Y. Washington,

Corporate Secretary.

[FR Doc. 95-10458 Filed 4-27-95; 8:45 am]

BILLING CODE 6720-01-M

[AC-26; OTS No. 2775]

The Industrial Savings and Loan Association, Bellevue, Ohio; Approval of Conversion Application

Notice is hereby given that on April 24, 1995, the Assistant Director, Corporate Activities, Office of Thrift Supervision, or her designee, acting pursuant to delegated authority, approved the application of the Industrial Savings and Loan Association, Bellevue, Ohio, to convert to the stock form of organization. Copies of the application are available for inspection at the Information Services Division, Office of Thrift Supervision, 1700 G Street, N.W., Washington, D.C. 20552, and the Central Regional Office, Office of Thrift Supervision, 111 East