

Pursuant to section 10.02 of Rev. Proc. 2022–26, the IRS and Petitioner agreed to extend the 180-day determination period.

(b) *Petition Content.*

(1) *Substance name:* Nylon 6.

(2) *Petitioner:* AdvanSix Inc., an exporter of nylon 6.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 3908.10.00.

(ii) *Schedule B number:* 3908.10.0000.

(iii) *CAS number:* 25038–54–4.

(4) *Petition filing dates:*

(i) *Petition filing date for purposes of making a determination:* November 8, 2023.

(ii) *Petition filing date for purposes of section 11.02 of Rev. Proc. 2022–26:* July 1, 2022.

(5) *Description from petition:*

According to the petition, nylon 6, or poly(caprolactam), is a semicrystalline polyamide that has broad use in textile fibers, engineering plastics, food packaging films, and monofilaments. The number “6” in nylon 6 refers to the number of carbon atoms in each polymeric repeat unit. Nylon 6 may be utilized neat or with functional additives by melt processing into the desired final form.

Nylon 6 is made from benzene, propylene, ammonia, methane, and sulfuric acid; however, sulfuric acid is cancelled from the stoichiometric material consumption equation due to no net consumption/production. Taxable chemicals constitute 46.64 percent by weight of the materials used to produce this substance.

(6) *Process identified in petition as predominant method of production of substance:* The predominant method of production of nylon 6 is the “hydrolytically initiated ring-opening polymerization of caprolactam” which is also referred to in industry literature as the “hydrolytic polymerization of nylon 6.” This process is termed “hydrolytic” because water plays a key role in the chemical mechanism. Nylon 6 is produced almost exclusively through this method because it is easier to control and better adapted for large-scale operations.

The hydrolytic polymerization of nylon 6 generally entails heating a mixture of caprolactam and water to ~270°C in an inert atmosphere of nitrogen and holding until equilibrium conditions are achieved. The three principal reactions in this process are summarized below:

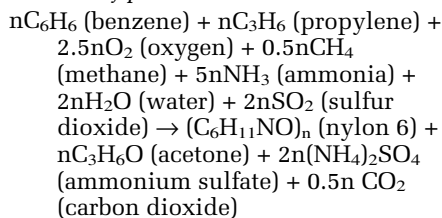
1. In the initiation step of the process, the caprolactam ring is hydrolyzed via ring opening with the addition of one water molecule to become amino-caproic acid.

2. In the next step of the mechanism, the amino-caproic acid acts as the

initiating species to begin the addition polymerization by ring-opening of caprolactam.

3. The last major mechanism step of the hydrolytic polymerization of nylon 6 is the condensation of primary amine and carboxylic acid chain-ends to form an amide linkage in the now higher molecular weight polyamide with the simultaneous loss of a water molecule.

(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:* \$14.77 per ton.

(ii) *Conversion factors:* 0.69 for benzene; 0.37 for propylene; 0.75 for ammonia; 0.07 for methane.

(9) *Public docket number:* IRS–2024–0005.

Michael Beker,

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

[FR Doc. 2024–18050 Filed 8–13–24; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Internal Revenue Service Advisory Council; Meeting

AGENCY: Internal Revenue Service, Department of Treasury.

ACTION: Notice of meeting.

SUMMARY: The Internal Revenue Service Advisory Council will hold a public meeting.

DATES: The meeting will be held Thursday, September 5, 2024.

ADDRESSES: The meeting will be held virtually.

FOR FURTHER INFORMATION CONTACT: Ms. Anna Millikan, Office of National Public Liaison, at 202–317–6564 or send an email to PublicLiaison@irs.gov.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to 5 U.S.C. 10(a)(2) of the Federal Advisory Committee Act, that a public meeting of the Internal Revenue Service Advisory Council (IRSAC) will be held on

Thursday, September 5, 2024, to discuss topics that may be recommended for inclusion in a future report of the Council. The virtual meeting will take place at 3 p.m. eastern time.

To confirm your attendance, members of the public may contact Anna Millikan at 202–317–6564 or send an email to PublicLiaison@irs.gov. Attendees are encouraged to join at least five minutes before the meeting begins.

Should you wish the IRSAC to consider a written statement germane to the Council’s work, please call 202–317–6564 or email PublicLiaison@irs.gov by September 3, 2024.

Dated: August 9, 2024.

John A. Lipold,

Designated Federal Official, Office of National Public Liaison, Internal Revenue Service.

[FR Doc. 2024–18159 Filed 8–13–24; 8:45 am]

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UNITED STATES SENTENCING COMMISSION

Final Priorities for Amendment Cycle

AGENCY: United States Sentencing Commission.

ACTION: Notice of final priorities.

SUMMARY: In June 2024, the Commission published a notice of proposed policy priorities for the amendment cycle ending May 1, 2025. After reviewing public comment received pursuant to the notice of proposed priorities, the Commission has identified its policy priorities for the upcoming amendment cycle and hereby gives notice of these policy priorities.

FOR FURTHER INFORMATION CONTACT: Jennifer Dukes, Senior Public Affairs Specialist, (202) 502–4597.

SUPPLEMENTARY INFORMATION: The United States Sentencing Commission is an independent agency in the judicial branch of the United States Government. The Commission promulgates sentencing guidelines and policy statements for federal courts pursuant to 28 U.S.C. 994(a). The Commission also periodically reviews and revises previously promulgated guidelines pursuant to 28 U.S.C. 994(o) and submits guideline amendments to Congress not later than the first day of May each year pursuant to 28 U.S.C. 994(p).

In June 2024, the Commission asked members of the public and stakeholders in the criminal justice system to tell the Commission what policymaking, research, and operational work it should conduct in the amendment cycle ending

May 1, 2025. See 89 FR 48029 (June 4, 2024). The Commission received a tremendous amount of input from across the country, including more than 1,200 pages of comments. The Commission is grateful to the many judges, members of Congress, executive branch agencies, probation officers, advisory groups, attorneys, professors, advocates, organizations, and incarcerated individuals who took the time to provide such thoughtful ideas that aim to make federal sentencing fairer and more just. While the Commission received a wide array of comments, there were a clear set of themes among them, including the following:

(1) Simplifying the guidelines and clarifying their role in sentencing, including revising the “categorical approach” for purposes of the career offender guideline and possibly amending the *Guidelines Manual* to address the three-step process set forth in § 1B1.1 (Application Instructions) and the use of departures and policy statements relating to specific personal characteristics.

(2) Reducing the costs of unnecessary incarceration.

(3) Promoting public safety.

(4) Improving community supervision.

(5) Expanding the Commission’s use of expertise, evidence, and best practices.

(6) Promoting evidence-based approaches to offense and individual characteristics.

While the Commission will continue to evaluate all the ideas it has received, the Commission is committed to prioritizing—during the upcoming amendment cycle and beyond—one or more of these themes, as well as implementing any legislation warranting Commission action and resolving circuit conflicts pursuant to the Commission’s authority under 28 U.S.C. 991(b)(1)(B) and *Braxton v. United States*, 500 U.S. 344 (1991). In prioritizing some themes, the Commission may submit related guideline amendments to Congress not later than May 1, 2025. In prioritizing other themes, the Commission may use issues for comment, workshops, roundtables, conferences, and other tools to solicit input about what, if any, action the Commission should take in the future.

(Authority: 28 U.S.C. 994(a), (o); USSC Rules of Practice and Procedure 2.2, 5.2.)

Carlton W. Reeves,
Chair.

[FR Doc. 2024–18089 Filed 8–13–24; 8:45 am]

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UNITED STATES SENTENCING COMMISSION

Request for Applications; Tribal Issues Advisory Group

AGENCY: United States Sentencing Commission.

ACTION: Notice.

SUMMARY: In view of an upcoming vacancy in the at-large membership of the Tribal Issues Advisory Group, the United States Sentencing Commission hereby invites any individual who is eligible to be appointed to the at-large membership of the Tribal Issues Advisory Group to apply. An applicant for membership in the Tribal Issues Advisory Group should apply by sending a letter of interest and resume to the Commission as indicated in the **ADDRESSES** section below.

DATES: Application materials for the at-large membership of the Tribal Issues Advisory Group should be received not later than October 14, 2024.

ADDRESSES: An applicant for the at-large membership of the Tribal Issues Advisory Group should apply by sending a letter of interest and resume to the Commission by electronic mail or regular mail. The email address is pubaffairs@ussc.gov. The regular mail address is United States Sentencing Commission, One Columbus Circle NE, Suite 2–500, South Lobby, Washington, DC 20002–8002, Attention: Public Affairs—TIAG Membership.

FOR FURTHER INFORMATION CONTACT: Jennifer Dukes, Senior Public Affairs Specialist, (202) 502–4597. More information about the Tribal Issues Advisory Group is available on the Commission’s website at <http://www.ussc.gov/about/who-we-are/advisory-groups>.

SUPPLEMENTARY INFORMATION: The United States Sentencing Commission is an independent agency in the judicial branch of the United States Government. The Commission promulgates sentencing guidelines and policy statements for federal courts pursuant to 28 U.S.C. 994(a). The Commission also periodically reviews and revises previously promulgated guidelines pursuant to 28 U.S.C. 994(o) and submits guideline amendments to the Congress not later than the first day of May each year pursuant to 28 U.S.C. 994(p).

The Tribal Issues Advisory Group is a standing advisory group of the United States Sentencing Commission established pursuant to 28 U.S.C. 995 and Rule 5.4 of the Commission’s Rules of Practice and Procedure. Under the

charter for the Tribal Issues Advisory Group, the purpose of the advisory group is (1) to assist the Commission in carrying out its statutory responsibilities under 28 U.S.C. 994(o); (2) to provide to the Commission its views on federal sentencing issues relating to American Indian and Alaska Native defendants and victims, and to offenses committed in Indian country; (3) to engage in meaningful consultation and outreach with tribes, tribal governments, and tribal organizations regarding federal sentencing issues that have tribal implications; (4) to disseminate information regarding federal sentencing issues to tribes, tribal governments, and tribal organizations; and (5) to perform any other related functions as the Commission requests. The advisory group consists of no more than nine members, each of whom may serve not more than two consecutive three-year terms. Of those nine members, not more than one shall be a federal judge; two shall be from the Executive Branch (one from the United States Department of Justice and one from the United States Department of the Interior); one shall be from a federal public defender organization or community defender organization; one shall be a tribal court judge; and not more than four shall be at-large members.

Members of the Tribal Issues Advisory Group are appointed by the Commission. To be eligible to serve as a member, an individual must have expertise, knowledge and/or experience in the issues considered by the Tribal Issues Advisory Group. The Commission intends that the at-large membership shall include individuals with membership in or experience with tribes, tribal governments, and tribal organizations, appointed in a manner that ensures representation among tribal communities diverse in size, geographic location, and other unique characteristics.

In view of an upcoming vacancy in the at-large membership of the Tribal Issues Advisory Group, the Commission invites any individual who is eligible to be appointed to the at-large membership of the Tribal Issues Advisory Group to apply by sending a letter of interest and a resume to the Commission as indicated in the **ADDRESSES** section above.

Authority: 28 U.S.C. 994(a), (o), (p), 995; USSC Rules of Practice and Procedure 2.2(c), 5.4.

Carlton W. Reeves,
Chair.

[FR Doc. 2024–18091 Filed 8–13–24; 8:45 am]

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