

Accordingly, we encourage you to consult the guidelines in preparing your comments. OMB's guidelines may be accessed at <https://www.transportation.gov/regulations/dot-information-dissemination-quality-guidelines>.

*How can I be sure that my comments were received?*

If you submit comments by hard copy and wish Docket Management to notify you upon its receipt of your comments, enclose a self-addressed, stamped postcard in the envelope containing your comments. Upon receiving your comments, Docket Management will return the postcard by mail. If you submit comments electronically, your comments should appear automatically in the Docket identified in the heading of this document on [www.regulations.gov](http://www.regulations.gov). If they do not appear within two weeks of posting, NHTSA suggested that you call the Docket Management Facility at (202) 366-9826.

*How do I submit confidential business information?*

You should submit a redacted "public version" of your comment (including redacted versions of any additional documents or attachments) to the docket using any of the methods identified under **ADDRESSES**. This "public version" of your comment should contain only the portions for which no claim of confidential treatment is made and from which those portions for which confidential treatment is claimed has been redacted. See below for further instructions on how to do this.

You also need to submit a request for confidential treatment directly to the Office of the Chief Counsel. Requests for confidential treatment are governed by 49 CFR part 512. Your request must set forth the information specified in part 512. This includes the materials for which confidentiality is being requested (as explained in more detail below); supporting information, pursuant to § 512.8; and a certificate, pursuant to § 512.4(b) and part 512, appendix A.

You are required to submit to the Office of the Chief Counsel one unredacted "confidential version" of the information for which you are seeking confidential treatment. Pursuant to § 512.6, the words "ENTIRE PAGE CONFIDENTIAL BUSINESS INFORMATION" or "CONFIDENTIAL BUSINESS INFORMATION CONTAINED WITHIN BRACKETS" (as applicable) must appear at the top of each page containing information claimed to be confidential. In the latter situation, where not all information on

the page is claimed to be confidential, identify each item of information for which confidentiality is requested within brackets: "[ ]."

You are also required to submit to the Office of the Chief Counsel one redacted "public version" of the information for which you are seeking confidential treatment. Pursuant to § 512.5(a)(2), the redacted "public version" should include redactions of any information for which you are seeking confidential treatment (*i.e.*, the only information that should be unredacted is information for which you are not seeking confidential treatment).

NHTSA is currently treating electronic submission as an acceptable method for submitting confidential business information to the agency under part 512. Please do not send a hardcopy of a request for confidential treatment to NHTSA's headquarters. The request should be sent to Dan Rabinovitz in the Office of the Chief Counsel at [Daniel.Rabinovitz@dot.gov](mailto:Daniel.Rabinovitz@dot.gov). You may either submit your request via email or request a secure file transfer link. If you are submitting the request via email, please also email a courtesy copy of the request to Matthew Filpi at [Matthew.Filpi@dot.gov](mailto:Matthew.Filpi@dot.gov).

*Will the agency consider late comments?*

In our response, we will consider all comments that Docket Management receives before the close of business on the comment closing date indicated above under **DATES**. To the extent possible, we will also consider comments that Docket Management receives after that date.

*How will the agency utilize comments received?*

The agency will consider all comments received, and will incorporate comments as it deems appropriate into the OVSC laboratory test procedure.

*How can I read the comments submitted by other people?*

You may read the comments received by Docket Management at the address given above under **ADDRESSES**. The hours of the docket are indicated above in the same location. You may also see the comments on the internet, at [www.regulations.gov](http://www.regulations.gov), identified by the docket number at the heading of this notice. Please note that, even after the comment closing date, NHTSA will continue to file relevant information in the docket as it becomes available. Further, some people may submit late comments. Accordingly, NHTSA

recommends that you periodically check the docket for new material.

(Authority: 49 U.S.C. 30166; delegations of authority at 49 CFR 1.95 and 501.8)

**Otto G. Matheke, III,**

*Director, Office of Vehicle Safety Compliance.*

[FR Doc. 2024-03591 Filed 2-21-24; 8:45 am]

**BILLING CODE 4910-59-P**

---

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Superfund Tax on Chemical Substances; Request To Modify List of Taxable Substances; Notice of Filing for Nylon 6

**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 nylon 6 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 22, 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-2024-0005 or nylon 6) 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 Nylon 6), 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:** Camille Edwards Bennehoff at (202) 317-6855 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**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), requesting that nylon 6 be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of nylon 6 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:* 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:*

$$n\text{C}_6\text{H}_6 \text{ (benzene)} + n\text{C}_3\text{H}_6 \text{ (propylene)} + 2.5n\text{O}_2 \text{ (oxygen)} + 0.5n\text{CH}_4 \text{ (methane)} + 5n\text{NH}_3 \text{ (ammonia)} + 2n\text{H}_2\text{O} \text{ (water)} + 2n\text{SO}_2 \text{ (sulfur dioxide)} \rightarrow (\text{C}_6\text{H}_{11}\text{NO})_n \text{ (nylon 6)} + n\text{C}_3\text{H}_6\text{O} \text{ (acetone)} + 2n(\text{NH}_4)_2\text{SO}_4 \text{ (ammonium sulfate)} + 0.5\text{CO}_2 \text{ (carbon dioxide)}$$

Where n indicates the number of repeating units.

(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. 2024–03588 Filed 2–21–24; 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 Caprolactam**

**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 caprolactam 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 22, 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–2024–0006 or caprolactam) 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 Caprolactam), 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:** Camille Edwards Bennehoff at (202) 317–6855 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****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 caprolactam be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of caprolactam 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