

the time and place for the hearing will be published in the **Federal Register**.

**FOR FURTHER INFORMATION CONTACT:**

Jacob W. Peebles or Andrew J. Clark 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 methyl methacrylate-ethyl methacrylate-methacrylic acid copolymer in a styrene solution  $((C_5H_8O_2)_x-(C_6H_{10}O_2)_y-(C_4H_6O_2)_z-(C_8H_8)_s; x=75.76, y=8.46, z=1, s=168.4)$  be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of methyl methacrylate-ethyl methacrylate-methacrylic acid copolymer in a styrene solution  $((C_5H_8O_2)_x-(C_6H_{10}O_2)_y-(C_4H_6O_2)_z-(C_8H_8)_s; x=75.76, y=8.46, z=1, s=168.4)$  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:* Methyl methacrylate-ethyl methacrylate-methacrylic acid copolymer in a styrene solution  $((C_5H_8O_2)_x-(C_6H_{10}O_2)_y-(C_4H_6O_2)_z-(C_8H_8)_s; x=75.76, y=8.46, z=1, s=168.4)$ .

(2) *Petitioner:* AOC Resins and Coatings, Inc. and AOC, LLC, are importers of methyl methacrylate-ethyl methacrylate-methacrylic acid copolymer in a styrene solution  $((C_5H_8O_2)_x-(C_6H_{10}O_2)_y-(C_4H_6O_2)_z-(C_8H_8)_s; x=75.76, y=8.46, z=1, s=168.4)$ .

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 3906.90.5000.

(ii) *Schedule B number:* 3906.90.6000.

(iii) *CAS number:* 55765-89-4; 100-42-5.

(4) *Petition filing dates:*

(i) *Petition filing date for purposes of making a determination:* August 12, 2025.

(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:* January 1, 2023.

(5) *Description from petition:* Methyl methacrylate-ethyl methacrylate-methacrylic acid copolymer in a styrene solution  $((C_5H_8O_2)_x-(C_6H_{10}O_2)_y-(C_4H_6O_2)_z-(C_8H_8)_s; x=75.76, y=8.46, z=1,$

$s=168.4)$  is a thermoplastic low-profile additive that expands and thus counteracts the shrinking of the polyester resin as it gels and cures ensuring a smooth surface of the molded part.

Methyl methacrylate-ethyl methacrylate-methacrylic acid copolymer in a styrene solution  $((C_5H_8O_2)_x-(C_6H_{10}O_2)_y-(C_4H_6O_2)_z-(C_8H_8)_s; x=75.76, y=8.46, z=1, s=168.4)$  is made from benzene, propylene, methane, ammonia, sulfuric acid, and ethylene. Taxable chemicals constitute 81.05 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 producing methyl methacrylate-ethyl methacrylate-methacrylic acid copolymer in a styrene solution  $((C_5H_8O_2)_x-(C_6H_{10}O_2)_y-(C_4H_6O_2)_z-(C_8H_8)_s; x=75.76, y=8.46, z=1, s=168.4)$  is by dissolving 33 percent 7016 IAXP Acrylic Copolymer in 67 percent styrene. 7016 IAXP Acrylic Copolymer is produced via free-radical polymerization of methyl methacrylate, ethyl methacrylate, and methacrylic acid monomers.

Methyl methacrylate monomer is produced from acetone, hydrogen cyanide, sulfuric acid, and methanol. Acetone is produced from benzene and propylene. Hydrogen cyanide is produced from methane and ammonia. Methanol is produced from syngas and hydrogen is produced from steam-reforming methane.

Ethyl methacrylate monomer is produced from acetone, hydrogen cyanide, sulfuric acid, and ethanol. Ethanol is produced via bio-fermentation.

Methacrylic acid monomer is produced from acetone, hydrogen cyanide, and sulfuric acid.

Styrene is produced by the dehydrogenation of ethylbenzene using superheated steam over an iron(III) oxide catalyst. Ethylbenzene is produced via a Friedel-Crafts reaction of benzene and ethylene.

(7) *Stoichiometric material consumption equation, based on process identified as predominant method of production:*

$(x+y+z+s) C_6H_6$  (benzene) +  $(x+y+z) C_3H_6$  (propylene) +  $(5/2x+y+z) CH_4$  (methane) +  $(x+y+z) NH_3$  (ammonia) +  $5/2(z+y+x) O_2$  (oxygen) +  $(x+y+z) H_2SO_4$  (sulfuric acid) +  $x CO$  (syngas) +  $y CH_3CH_2OH$  (ethanol) +  $s C_2H_4$  (ethylene)  $\rightarrow (C_5H_8O_2)_x-(C_6H_{10}O_2)_y-(C_4H_6O_2)_z-(C_8H_8)_s$  (methyl methacrylate-ethyl methacrylate-

methacrylic acid copolymer in a styrene solution) +  $(x+y+z) C_6H_5OH$  (phenol) +  $(2x+3y+2z) H_2O$  (water) +  $1/2x CO_2$  (carbon dioxide) +  $(x+y+z) NH_4HSO_4$  (ammonium hydrogen sulfate) +  $s H_2$  (hydrogen)

(8) *Tax rate calculated by Petitioner, based on Petitioner's conversion factors for taxable chemicals used in production of substance:*

(i) *Tax rate:* \$11.55 per ton.

(ii) *Conversion factors:* 0.76 for benzene, 0.14 for propylene, 0.08 for methane, 0.06 for ammonia, 0.32 for sulfuric acid, and 0.18 for ethylene.

(9) *Public docket number:* IRS-2025-0599.

**Michael H. Beker,**

Senior Counsel (Energy, Credits, and Excise Tax), IRS Office of Chief Counsel.

[FR Doc. 2026-00503 Filed 1-13-26; 8:45 am]

**BILLING CODE 4831-GV-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Privacy Act of 1974; Matching Program**

**AGENCY:** Department of the Treasury, Internal Revenue Service.

**ACTION:** Notice of a new Matching Program.

**SUMMARY:** Pursuant to section 552a(e)(12) of the Privacy Act of 1974, as amended, and the Office of Management and Budget (OMB) Circular No. A-108, Federal Agency Responsibilities for Review, Reporting, and Publication under the Privacy Act, notice is hereby given of the conduct of the Internal Revenue Service (IRS) Disclosure of Information to Federal, State and Local Agencies (DIFSLA) Computer Matching Program.

**DATES:** Comments on this matching notice must be received no later than 30 days after date of publication in the **Federal Register**. If no public comments are received during the period allowed for comment, the re-established agreement will be effective January 15, 2026 provided it is a minimum of 30 days after the publication date.

*Beginning and ending dates:* The matches are conducted on an ongoing basis in accordance with the terms of the DIFSLA Computer Matching Agreement in effect with each participant as approved by the applicable Data Integrity Board(s). The term of these agreements is expected to cover the 18-month period, January 15, 2026, through July 16, 2027. Ninety days prior to expiration of the agreement, the parties to the agreement

may request a 12-month extension in accordance with 5 U.S.C. 552a(o)(2)(D).

**ADDRESSES:** Comments may be sent by email to [glds.cmppa@irs.gov](mailto:glds.cmppa@irs.gov) or by mail to the Internal Revenue Service; Privacy, Governmental Liaison and Disclosure ATTN: Klaudia K. Villegas, Senior Analyst, 300 N Los Angeles Street, Mailstop 1020, Los Angeles, CA 90012.

**FOR FURTHER INFORMATION CONTACT:** General questions may be sent to Internal Revenue Service; Privacy, Governmental Liaison and Disclosure; ATTN: Klaudia K. Villegas, Senior Analyst, 300 N Los Angeles Street, Mailstop 1020, Los Angeles, CA 90012; 213-372-4274 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** The notice of the matching program was last published at 89 FR 52214 (June 21, 2024). Members of the public desiring specific information concerning an ongoing matching activity may request a copy of the applicable computer matching agreement at the address provided above.

#### Participating Agencies

##### *Name of Source Agency*

Department of the Treasury, Internal Revenue Service.

##### *Name of Recipient Agencies*

A. Federal agencies expected to participate:

1. Department of Veterans Affairs, Veterans Benefits Administration
2. Department of Veterans Affairs, Veterans Health Administration
3. Social Security Administration

B. State agencies expected to participate using non-federal records are:

1. Alabama Department of Human Resources
2. Alaska Department of Health and Social Services, Division of Public Assistance
3. Arkansas Department of Human Services
4. California Department of Social Services
5. Connecticut Department of Social Services
6. Delaware Department of Health and Social Services
7. District of Columbia Department of Human Services
8. Florida Department of Children and Families
9. Georgia Department of Human Services, Division of Family and Children Services
10. Hawaii Department of Human Services
11. Idaho Department of Health and Welfare
12. Illinois Department of Human Services

13. Indiana Family and Social Services Administration, Division of Family Resources
14. Iowa Department of Health and Human Services
15. Kansas Department for Children and Families
16. Kentucky Cabinet for Health and Family Services
17. Louisiana Department of Health
18. Louisiana Department of Children and Family Services
19. Maryland Department of Human Services
20. Michigan Department of Health and Human Services
21. Minnesota Department of Human Services
22. Minnesota Department of Children Youth and Families
23. Mississippi Department of Human Services
24. Missouri Department of Social Services
25. Montana Department of Public Health and Human Services
26. Nebraska Department of Health and Human Services
27. New Hampshire Department of Health & Human Services, Division of Economic and Housing Stability, Bureau of Family Assistance
28. New Mexico Human Services Department
29. New York State Office of Temporary and Disability Assistance
30. North Carolina Department of Health and Human Services
31. North Dakota Department of Health and Human Services, Humans Services Division, Economic Assistance Section
32. Ohio Department of Jobs and Family Services
33. Ohio Department of Medicaid
34. Oklahoma Department of Human Services, Adult and Family Services
35. Oregon Health Authority, Oregon Department of Human Resources
36. Pennsylvania Department of Human Services
37. Rhode Island Department of Human Services
38. South Carolina Department of Social Services
39. South Dakota Department of Social Services
40. Tennessee Department of Human Services
41. Texas Health and Human Services Commission
42. Utah Department of Workforce Services
43. Virginia Department of Social Services
44. Washington Department of Social and Health Services
45. Wisconsin Department of Children

and Families

46. Wyoming Department of Family Services

*Authority for Conducting the Matching Program:* Public Law 98-369, Deficit Reduction Act of 1984, requires the Agency administering certain federally assisted benefit programs to conduct income verification to ensure proper distribution of benefit payments. The records in this match are to be disclosed only for purposes of, and to the extent necessary in, determining eligibility for, or the correct amount of benefits under, these programs. In accordance with section 6103(l)(7) of the Internal Revenue Code (IRC), the Secretary shall, upon written request, disclose current return information from returns with respect to unearned income from the IRS files to any federal, state, or local agency administering a program listed below:

(i) A state program funded under part A of title IV of the Social Security Act;

(ii) Medical assistance provided under a state plan approved under title XIX of the Social Security Act, or subsidies provided under section 1860D-14 of such Act;

(iii) Supplemental security income benefits provided under title XVI of the Social Security Act, and federally administered supplementary payments of the type described in section 1616(a) of such Act (including payments pursuant to an agreement entered into under section 212(a) of Pub. L. 93-66);

(iv) Any benefits provided under a state plan approved under title I, X, XIV, or XVI of the Social Security Act (as those titles apply to Puerto Rico, Guam, and the Virgin Islands);

(v) Unemployment compensation provided under a state law described in section 3304 of the IRC;

(vi) Assistance provided under the Food and Nutrition Act of 2008;

(vii) State-administered supplementary payments of the type described in section 1616(a) of the Social Security Act (including payments pursuant to an agreement entered into under section 212(a) of Pub. L. 93-66);

(viii)(I) Any needs-based pension provided under chapter 15 of title 38, United States Code, or under any other law administered by the Secretary of Veterans Affairs;

(viii)(II) parents' dependency and indemnity compensation provided under section 1315 of title 38, United States Code;

(viii)(III) Health-care services furnished under sections 1710(a)(2)(G), 1710(a)(3), and 1710(b) of such title.

*Purpose(s):* The purpose of this program is to prevent or reduce fraud

and abuse in certain federally assisted benefit programs while protecting the privacy interests of the subjects of the match. Information is disclosed by the IRS only for the purpose of, and to the extent necessary in, determining eligibility for, and/or the correct amount of, benefits for individuals applying for or receiving certain benefit payments.

**Categories of Individuals:** Individuals applying for or receiving benefits under federal and state administered programs.

**Categories of Records:** The IRS will provide return information from information returns (e.g., Forms 1099-DIV, 1099-INT, and W-2G) filed by payers of unearned income in the IRS Information Returns Master File (IRMF) (Treasury/IRS 22.061). The recipient Agency will furnish the IRS with requests for records in accordance with the current IRS Publication 3373, Disclosure of Information to Federal, State, and Local Agencies (DIFSLA) Handbook. The Agency may request return information from IRS on a monthly basis for new applicants and may request information with respect to all beneficiaries once per year. The requests from the Agency will include: the Social Security Number (SSN) and name control (first four characters of the surname) for each individual for whom unearned income information is requested. IRS will provide a response record for each individual identified by the Agency. The total number of records will be equal to or greater than the number of records submitted by the Agency. In some instances, an individual may have more than one record on file. When there is a match of an individual SSN and name control, IRS will disclose the following to the Agency: payee account number; payee name and mailing address; payee taxpayer identification number (TIN); payer name and address; payer TIN; and income type and amount.

**System(s) of Records:** IRS will extract return information with respect to unearned income from the Information Returns Master File (IRMF), Treasury/IRS 22.061, as published at 80 FR 54081-082 (September 8, 2015), through the DIFSLA Computer Matching Program.

Department of Veterans Affairs will provide to IRS information from the Veterans Benefits Administration—Compensation, Pension and Education, Rehabilitation Records—VA, 58 VA 21/22/28, amended and republished in its entirety at 86 FR 61858 (November 8, 2021); and Veterans Health Administration—Healthcare Eligibility Records, Income Verification Records—VA, 89VA10NB, as published at 73 FR

26192 (May 8, 2008), and updated at 78 FR 76897 (December 19, 2013).

Social Security Administration will provide to IRS information from the Office of Systems Requirements—Supplemental Security Income Record and Special Veterans Benefits, 60-0103, last fully published at 71 FR 1830 (January 11, 2006), amended at 72 FR 69723 (December 10, 2007), 83 FR 31250-51 (July 3, 2018), and 83 FR 54969 (November 1, 2018).

**Ryan Law,**

*Deputy Assistant Secretary for Privacy, Transparency, and Records.*

[FR Doc. 2026-00576 Filed 1-13-26; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Agency Information Collection Activities; Comment Request on Information Reporting for Payments Made in Settlement of Payment Card and Third-Party Network Transactions**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of information collection; request for comments.

**SUMMARY:** In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the information collection request outlined in the notice.

**DATES:** Written comments should be received on or before March 16, 2026 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andrés García, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Please include, “OMB Number: 1545-2205 in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Marcus W. McCrary, (470) 769-2001.

**SUPPLEMENTARY INFORMATION:** The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a

matter of public record, and viewable on relevant websites. For this reason, please do not include in your comments information of a confidential nature, such as sensitive personal information. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency’s estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

**Title:** Information Reporting for Payments Made in Settlement of Payment Card and Third-Party Network Transactions.

**OMB Control Number:** 1545-2205.

**Form Number:** 1099-K.

**Regulation Project Number:** TD 9496.

**Abstract:** This information collection covers final regulations implementing amendments to the Income Tax Regulations (26 CFR part 1) relating to information reporting under sections 6041, 6041A, 6050W, and 6051 of the Internal Revenue Code (Code). The form reflects payments made in settlement of merchant card and third-party network transactions for purchases of goods and/or services made with merchant cards and through third-party networks.

**Current Actions:** Two lines were added to Form 1099-K to include cash tips and the Treasury tipped occupation code. There is an increase in the estimated number of respondents previously approved by OMB.

**Type of Review:** Revision of a currently approved collection.

**Affected Public:** Individuals or households, Business or other for-profit groups, Not-for-profit institutions, Farms, Federal Government, State, Local, or Tribal Governments.

**Estimated Number of Respondents:** 13,340,100.

**Estimated Time per Respondent:** 28 minutes.

**Estimated Total Annual Burden Hours:** 6,225,378.

Dated: January 9, 2026.

**Marcus W. McCrary,**  
*Tax Analyst.*

[FR Doc. 2026-00508 Filed 1-13-26; 8:45 am]

**BILLING CODE 4830-01-P**