n C_4H_8 (butylene) + m C_5H_8 (isoprene) + (0.69m) Cl_2 (chlorine) + (0.69m) NaOH (sodium hydroxide) → $(C_4H_8)_n(C_5H_{7.31}Cl_{0.69})_m$ (chloro-isobutene-isoprene rubber) + (0.69m) NaCl + (0.69m) H_2O

(3) *Reasons for the determination:* The chloro-isobutene-isoprene rubber ($(C_4H_8)_n$-$(C_5H_{7.31}Cl_{0.69})_m$; n=97.75, m=2.25) petition was filed on July 13, 2025. The notice of filing summarizing the petition and requesting comments was published in the **Federal Register** (90 FR 39468) on August 15, 2025. The Treasury Department and the IRS received no substantive written comments in response to the notice of filing. A public hearing was neither requested nor held.

The Secretary followed the process in section 4672(a)(2)(B) in making this determination. A review of the stoichiometric material consumption equation and other information in the petition shows that the taxable chemicals butylene, chlorine, and sodium hydroxide constitute more than 20 percent by weight of the materials used in the production of chloro-isobutene-isoprene rubber ($(C_4H_8)_n$-$(C_5H_{7.31}Cl_{0.69})_m$; n=97.75, m=2.25), based on the predominant method of production. Therefore, the test in section 4672(a)(2)(B) is satisfied.

(4) *Date of determination:* June 25, 2026.

(5) *Effective dates for addition of chloro-isobutene-isoprene rubber ($(C_4H_8)_n$-$(C_5H_{7.31}Cl_{0.69})_m$; n=97.75, m=2.25) to the List*:

(i) *Effective date for purposes of the section 4671 tax (see section 11.01 of Rev. Proc. 2022–26):* October 1, 2026.

(ii) *Effective date for purposes of refund claims under section 4662(e) (see sections 11.02 and 11.03 of Rev. Proc. 2022–26, as modified by section 3 of Rev. Proc. 2023–20):* April 1, 2023.

(6) *Tax rate prescribed by the Secretary:* \$9.46 per ton. The conversion factors for the taxable chemicals used in the production of chloro-isobutene-isoprene rubber ($(C_4H_8)_n$-$(C_5H_{7.31}Cl_{0.69})_m$; n=97.75, m=2.25) are 0.96 for butylene, 0.02 for chlorine, and 0.01 for sodium hydroxide. The tax rate is calculated by adding the products of the conversion factor for each taxable chemical by the tax rate for that taxable chemical: ((0.96 × \$9.74) + (0.02 × \$5.40) + (0.01 × \$0.56) = \$9.46).

(b) *Classification numbers.*

(1) *The Secretary has no basis to object to the following proposed classification numbers:*

(i) *HTSUS number:* 4002.39.0000.

(ii) *Schedule B number:* 4002.39.0000.

(iii) *CAS number:* 68081–82–3.

(2) *The Secretary is unable to confirm the following proposed classification numbers:* Not applicable.

2. Determination To Add Ethylene-Propylene-Dicyclopentadiene Rubber ($(C_2H_4)_m$-$(C_3H_6)_n$-$(C_{10}H_{12})_o$; m=73.18, n=26.53, o=0.29) to the List

Arlanxeo USA LLC and Arlanxeo Canada Inc., importers and exporters of ethylene-propylene-dicyclopentadiene rubber ($(C_2H_4)_m$-$(C_3H_6)_n$-$(C_{10}H_{12})_o$; m=73.18, n=26.53, o=0.29), submitted a petition in accordance with Rev. Proc. 2022–26 requesting to add ethylene-propylene-dicyclopentadiene rubber ($(C_2H_4)_m$-$(C_3H_6)_n$-$(C_{10}H_{12})_o$; m=73.18, n=26.53, o=0.29) to the List. According to the petition, the taxable chemicals ethylene and propylene constitute 98.80 percent by weight of the materials used to produce this substance, based on the predominant method of production.

(a) *Determination.* Ethylene-propylene-dicyclopentadiene rubber ($(C_2H_4)_m$-$(C_3H_6)_n$-$(C_{10}H_{12})_o$; m=73.18, n=26.53, o=0.29) is added to the list of taxable substances under section 4672(a). Other pertinent information is as follows:

(1) *Predominant method of production:* The predominant method of producing ethylene-propylene-dicyclopentadiene rubber is through the catalytic polymerization of ethylene, propylene, and non-conjugated diene monomers in a solution using various catalysts. Non-conjugated diene monomers include ethylidene norbornene and dicyclopentadiene. The non-conjugated diene monomers are produced from cyclopentadiene and butadiene, and cyclopentadiene, respectively.

(2) *Stoichiometric material consumption equation:*

m C_2H_4 (ethylene) + n C_3H_6 (propylene) + o [2 C_5H_6 (cyclopentadiene)] → $(C_2H_4)_m(C_3H_6)_n(C_{10}H_{12})_o$ (ethylene-propylene-dicyclopentadiene rubber)

(3) *Reasons for the determination:* The ethylene-propylene-dicyclopentadiene rubber ($(C_2H_4)_m$-$(C_3H_6)_n$-$(C_{10}H_{12})_o$; m=73.18, n=26.53, o=0.29) petition was filed on July 13, 2025. The notice of filing summarizing the petition and requesting comments was published in the **Federal Register** (90 FR 39469) on August 15, 2025. The Treasury Department and the IRS received no written comments in response to the notice of filing. A public hearing was neither requested nor held.

The Secretary followed the process in section 4672(a)(2)(B) in making this determination. A review of the stoichiometric material consumption equation and other information in the petition shows that the taxable chemicals ethylene and propylene constitute more than 20 percent by weight of the materials used in the production of ethylene-propylene-dicyclopentadiene rubber ($(C_2H_4)_m$-$(C_3H_6)_n$-$(C_{10}H_{12})_o$; m=73.18, n=26.53, o=0.29), based on the predominant method of production. Therefore, the test in section 4672(a)(2)(B) is satisfied.

(4) *Date of determination:* June 25, 2026.

(5) *Effective dates for addition of ethylene-propylene-dicyclopentadiene rubber ($(C_2H_4)_m$-$(C_3H_6)_n$-$(C_{10}H_{12})_o$; m=73.18, n=26.53, o=0.29) to the List:*

(i) *Effective date for purposes of the section 4671 tax (see section 11.01 of Rev. Proc. 2022–26):* October 1, 2026.

(ii) *Effective date for purposes of refund claims under section 4662(e) (see sections 11.02 and 11.03 of Rev. Proc. 2022–26, as modified by section 3 of Rev. Proc. 2023–20):* April 1, 2023.

(6) *Tax rate prescribed by the Secretary:* \$9.64 per ton. The conversion factors for the taxable chemicals used in the production of ethylene-propylene-dicyclopentadiene rubber ($(C_2H_4)_m$-$(C_3H_6)_n$-$(C_{10}H_{12})_o$; m=73.18, n=26.53, o=0.29) are 0.64 for ethylene and 0.35 for propylene. The tax rate is calculated by adding the products of the conversion factor for each taxable chemical by the tax rate for that taxable chemical: ((0.64 × \$9.74) + (0.35 × \$9.74) = \$9.64).

(b) *Classification numbers.*

(1) *The Secretary has no basis to object to the following proposed classification numbers:*

(i) *HTSUS number:* 4002.70.0000.

(ii) *Schedule B number:* 4002.70.0000.

(iii) *CAS number:* 25038–36–2.

(2) *The Secretary is unable to confirm the following proposed classification numbers:* Not applicable.

Krishna P. Vallabhaneni,

Tax Legislative Counsel.

[FR Doc. 2026–12868 Filed 6–25–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Taxpayer Advocacy Panel Joint Committee

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of meeting.

SUMMARY: An open meeting of the Taxpayer Advocacy Panel's Joint Committee will be conducted. The Taxpayer Advocacy Panel is soliciting

public comments, ideas, and suggestions to improve customer service at the Internal Revenue Service. This meeting will be held as a virtual video conference via the Microsoft Teams platform.

DATES: The meeting will be held on Wednesday, July 15, 2026, at 2:00 p.m. Eastern Time.

FOR FURTHER INFORMATION CONTACT: Fred N. Smith, Jr. by email at *taxpayer.advocacy.panel@irs.gov.*

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 Joint Committee will be held on Wednesday, July 15, 2026, at 2:00 p.m. Eastern Time.

The public is invited to attend the meeting virtually, or by phone, and may provide oral comments or submit written statements for consideration. Due to meeting structure and time limitations, advance registration is required to attend or make public comments during the meeting. To register and receive meeting access information, please contact Fred N. Smith, Jr. at the contact information above no later than Friday, July 10, 2026.

Meeting materials, including the agenda and any handouts, will be made available prior to the meeting at *www.improveirs.org.*

The agenda will include a committee discussion of new and continuing issues and other activities related to the new TAP year.

Dated: June 24, 2026.

Saul M. Hernandez,

Designated Federal Official, Taxpayer Advocacy Panel.

[FR Doc. 2026–12947 Filed 6–25–26; 8:45 am]

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