compensation is in line with past similar efforts given the activities it requires of participants while not being coercive. This compensation amount also helps offset any transportation costs (*e.g.,* travel time, gas, etc.) that participants may incur.

Public Comments Invited: You are asked to comment on any aspects of this information collection, including (a) whether the proposed collection of information is necessary for the proper performance of the functions of the Department, including whether the information will have practical utility; (b) the accuracy of the Department's estimate of the burden of the proposed information collection; (c) ways to enhance the quality, utility and clarity of the information to be collected; and (d) ways to minimize the burden of the collection of information on respondents, including the use of automated collection techniques or other forms of information technology.

Authority: The Paperwork Reduction Act of 1995; 44 U.S.C. Chapter 35, as amended; 49 CFR 1.49; and DOT Order 1351.29A.

Cem Hatipoglu,

Associate Administrator for Vehicle Safety Research

[FR Doc. 2026–17423 Filed 8–25–26; 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 Poly(divinylbenzene-ethylvinylbenzene); x=1.33x10^{17}, y=3.27x10^{16}

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 poly(divinylbenzene-ethylvinylbenzene) ($(C_{10}H_{10})_x(C_{10}H_{12})_y$; x=1.33x10^{17}, y=3.27x10^{16}), also known as ''DVB-EVB,'' 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 October 26, 2026.

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 *https://www.regulations.gov* (indicate public docket number IRS–2026–1025 or Poly(divinylbenzene-ethylvinylbenzene); x=1.33x10^{17}, y=3.27x10^{16} 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 bemailed to: Internal Revenue Service, Attn: CC:PA:01:PR (Notice of Filing for Poly(divinylbenzene-ethylvinylbenzene); x=1.33x10^{17}, y=3.27x10^{16}, 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 *https://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: Jacob W. Peeples 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 DVB-EVB be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of DVB-EVB 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:* Poly(divinylbenzene-ethylvinylbenzene) ($(C_{10}H_{10})_x(C_{10}H_{12})_y$; x=1.33x10^{17}, y=3.27x10^{16}).

The substance is also known as DVB-EVB.

(2) *Petitioner:* Purolite LLC is an importer of DVB-EVB.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 3903.90.5000.

(ii) *Schedule B number:* 3903.90.0000

(iii) *CAS number:* 9043–77–0.

(4) *Petition filing dates:*

(i) *Petition filing date for purposes of making a determination:* November 18, 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:* April 1, 2025.

(5) *Description from petition:* DVB-EVB is a copolymer composed of divinylbenzene (''DVB'') and ethylvinylbenzene (''EVB'') monomers. DVB-EVB is mainly used for the production of ion exchange resins, but can also be used as a column packing material in liquid chromatography, a separation medium in thin-layer chromatography, and an adsorbent.

(6) *Process identified in petition as predominant method of production of substance:* The predominant method of producing DVB-EVB is through the polymerization of DVB and EVB monomers. DVB is produced by the dehydrogenation of diethylbenzenes. Diethylbenzenes arise as side-products of the alkylation of benzene with ethylene. EVB is produced by the partial dehydrogenation of diethylbenzenes.

(7) *Stoichiometric material consumption equation, based on process identified as predominant method of production:* (x+y) C_6H_6 (benzene) + 2(x+y) C_2H_4 (ethylene) → $(C_{10}H_{10})x(C_{10}H_{12})y$ (DVB-EVB) + (2x+y) 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:* $10.03 per ton.

(ii) *Conversion factors:* 0.60 for benzene and 0.43 for ethylene.

(9) *Public docket number:* IRS–2026–1025.

Michael H. Beker,

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

[FR Doc. 2026–17430 Filed 8–25–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Request To Modify List of Taxable Substances; Notice of Filing for Methylene Diphenyl Diisocyanate; n=2.0–3.0

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 methylene diphenyl diisocyanate ($(C_8H_6NO)(C_8H_5NO)_{n-2}(C_7H_4NO)$; n=2.0–3.0), also known as ''MDI,'' 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 October 26, 2026.

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 *https://www.regulations.gov* (indicate public docket number IRS–2026–1028 or Methylene Diphenyl Diisocyanate; n=2.0–3.0) 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 bemailed to: Internal Revenue Service, Attn: CC:PA:01:PR (Notice of Filing for Methylene Diphenyl Diisocyanate; n=2.0–3.0), 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 *https://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: Jacob W. Peeples 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 MDI be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of MDI 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:* Methylene diphenyl diisocyanate ($(C_8H_6NO)(C_8H_5NO)_{n-2}(C_7H_4NO)$; n=2.0–3.0).

The substance is also known as MDI.

(2) *Petitioner:* Huntsman International LLC is an exporter and importer of MDI.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2929.10.8010.

(ii) *Schedule B number:* 2929.10.8010.

(iii) *CAS number:* 101–68–8, 9016–87–9.

(4) *Petition filing dates:*

(i) *Petition filing date for purposes of making a determination:* November 21, 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:* July 1, 2024.

(5) *Description from petition:* MDI is a homologous series of aromatic diisocyanates, which enter the market in several forms from pure (or monomeric) MDI through to polymeric MDI. MDI is used in the production of a variety of polyurethane products including coatings, adhesives, sealants, rigid, flexible, semi-rigid, and polyisocyanurate foams.

On average, MDI's degree of functionality (n) varies from n = 2.0 for pure (or monomeric) MDI to n = 2.1 to 3.0 for polymeric MDI. This petition uses the lowest degree of functionality for MDI (*i.e.,* n = 2.0) to demonstrate that more than 20% of the substance is made from taxable chemicals, and the midpoint degree of functionality for MDI (*i.e.,* n = 2.5) to calculate the tax rate for the entire range.

(6) *Process identified in petition as predominant method of production of substance:* The predominant method of producing MDI is via the reaction of aniline and formaldehyde to produce methylenedianiline (''MDA''), which is treated with phosgene with evolution of hydrochloric acid followed by fractionated distillation or distillation followed by crystallization. Aniline is made from mononitrobenzene and hydrogen. Mononitrobenzene is made from benzene and nitric acid. Hydrogen is made from steam-methane reforming. Formaldehyde is made from the oxidation of methanol. Methanol is made from the oxidation of methane. Phosgene is made from chlorine and carbon monoxide.

(7) *Stoichiometric material consumption equation, based on process identified as predominant method of production:* n C_6H_6 (benzene) + n HNO_3 (nitric acid) + [3/4n+1/2(n-1)] CH_4 (methane) + n Cl_2 (chlorine) + [n+(n-1)] CO (carbon monoxide) + 1/2(n-1) O_2 (oxygen) $\rightarrow$ $(C_8H_6NO)(C_8H_5NO)_{n-2}(C_7H_4NO)$ (MDI)+ [3/2n +(n-1)] H_2O (water) + [3/4n+1/2(n-1)] CO_2 (carbon dioxide) + 2n HCl (hydrochloric acid)

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

(i) *Tax rate:* $10.20 per ton

(ii) *Conversion factors:* 0.62 for benzene, 0.50 for nitric acid, 0.13 for methane and 0.56 for chlorine.

(9) *Public docket number:* IRS–2026–1028.

Michael H. Beker,

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

[FR Doc. 2026–17432 Filed 8–25–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Request To Modify List of Taxable Substances; Notice of Filing for Acrylate Monomer Synthetic Rubber; x=587.30, y=583.29, z=258.18, a=1.58

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 acrylate monomer synthetic rubber ($(C_5H_8O_2)_x$-$(C_7H_{12}O_2)_y$-$(C_6H_{10}O_3)_z$-$(C_{35}H_{62}O_3)_a$; x=587.30, y=583.29, z=258.18, a=1.58), also known as ''ACM Rubber,'' 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 October 26, 2026.

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 *https://www.regulations.gov* (indicate public docket number IRS–2026–1027 or Acrylate Monomer Synthetic Rubber; x=587.30, y=583.29, z=258.18, a=1.58 by following the online instructions for submitting comments. Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal. Alternatively, comments and