

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

(i) *Tax rate:* \$7.71 per ton.

(ii) *Conversion factors:* 0.25 for ethylene, 0.03 for methane, 0.45 for benzene, 0.04 for propylene, and 0.03 for butane.

(9) *Public docket number:* IRS–2026–1024.

Michael H. Beker,

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

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Request To Modify List of Taxable Substances; Notice of Filing for Acrylonitrile-butadiene Rubber; x=3,344.33, y=1,335.09, a=2.98

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 acrylonitrile-butadiene rubber $((C_4H_6)_x-(C_3H_3N)_y-(C_{25}H_{44}OS_2)_a)$; $x=3,344.33$, $y=1,335.09$, $a=2.98$), also known as “NBR,” 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 November 9, 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–2026–1029 or acrylonitrile-butadiene rubber; $x=3,344.33$, $y=1,335.09$, $a=2.98$) 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 acrylonitrile-butadiene rubber; $x=3,344.33$, $y=1,335.09$, $a=2.98$), 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 NBR be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of NBR 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:* Acrylonitrile-butadiene rubber $((C_4H_6)_x-(C_3H_3N)_y-(C_{25}H_{44}OS_2)_a)$; $x=3,344.33$, $y=1,335.09$, $a=2.98$).

The substance is also known as NBR.

(2) *Petitioner:* Zeon Chemicals L.P. is an importer and exporter of NBR.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 4002.59.0000.

(ii) *Schedule B number:* 4002.59.0000.

(iii) *CAS number:* 9003–18–3, 8.

(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:* April 1, 2023.

(5) *Description from petition:* NBR is an oil-resistant synthetic rubber produced from a copolymer of acrylonitrile and butadiene. Its main applications are in fuel hoses, gaskets, rollers, and other products in which oil resistance is required. NBR is made from butadiene, propylene, ammonia, benzene, methane, and sodium hydroxide. Taxable chemicals constitute 79.51 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 NBR is through emulsion polymerization of butadiene and acrylonitrile. Emulsion polymerization involves application of emulsifier to emulsify hydrophobic polymers through aqueous phase by amphipathic emulsifier, then generation of free radicals with either a water or oil soluble initiators. It is characterized by reduction of bimolecular termination of free radicals due to segregation of free radicals among the discrete monomer-swollen polymer particles.

The latex particles size ranged from 10 nm to 1,000 nm in a diameter and are generally spherical. A typical of particle consist of 1–10,000 macromolecules, where macromolecule contains about 100–106 monomer units. The polymer latex is coagulated, pressed, and dried to remove moisture. Acrylonitrile monomer is produced by the SOHIO process (*i.e.*, catalytic ammoxidation of propylene). Phenol, 2-methyl-4,6-bis[(octylthio)methyl] is produced by reacting o-cresol, 1-octanethiol, and formaldehyde. o-Cresol is produced from the methylation of phenol using methanol. Phenol is produced via the Hock process (*i.e.*, the partial oxidation of cumene via the Hock rearrangement). Cumene is produced via the Friedel-Crafts alkylation of benzene with propylene. Methanol is made from syngas. Hydrogen is produced from steam-methane reforming. 1-Octanethiol is produced by from halogen substituted octane and sodium hydrosulfide. Halogen substituted octane is produced by reacting octane and a halogen (*e.g.*, iodine). Sodium hydrosulfide is produced by the reaction of sodium hydroxide with hydrogen sulfide. Formaldehyde is produced by the catalytic oxidation of methanol.

(7) *Stoichiometric material consumption equation, based on process identified as predominant method of production:* $x C_4H_6$ (butadiene) + $y [C_3H_6$ (propylene) + NH_3 (ammonia) + $\frac{3}{2} O_2]$ + $a [C_6H_6$ (benzene) + C_3H_6 (propylene) + $\frac{3}{2} CH_4$ (methane) + $2 NaOH$ (sodium hydroxide) + $2 O_2$ (oxygen) + $3 CO$ (syngas) + $2 C_8H_{18}$ (octane) + $2 I_2$ (iodine) + $2 H_2S$ (hydrogen sulfide)] $\rightarrow (C_4H_6)_x-(C_3H_3N)_y-(C_{25}H_{44}OS_2)_a$ (NBR) + $a C_3H_6O$ (acetone) + $\frac{3}{2}a CO_2$ + $(3y+4a) H_2O$ + $2a HI$ + $2a NaI$.

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

(i) *Tax rate:* \$9.54 per ton.

(ii) *Conversion factors:* 0.71 for butadiene, 0.22 for propylene, 0.09 for

ammonia, 0.0009 for benzene, 0.0003 for methane, and 0.0009 for sodium hydroxide.

(9) *Public docket number:* IRS–2026–1029.

Michael H. Beker,

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

[FR Doc. 2026–18268 Filed 9–8–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–NEW]

Agency Information Collection Activity: VA All Employee Survey (AES)

AGENCY: Veterans Health Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: Veterans Health Administration (VHA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish a notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of a currently approved collection, and allow 60 days for public comment in response to the notice.

DATES: Comments must be received on or before November 9, 2026.

ADDRESSES: Comments must be submitted through www.regulations.gov.

FOR FURTHER INFORMATION CONTACT:

Program-specific information: Rebecca Mimmall, 202–695–9434, vhacopra@va.gov.

VA PRA information: Dorothy Glasgow, 202–461–1084, VAPRA@va.gov.

SUPPLEMENTARY INFORMATION: Under the PRA of 1995, Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VHA invites comments on: (1) whether the proposed collection of information is necessary for the proper performance of VHA's functions, including whether the information will have practical utility; (2) the accuracy of VHA's estimate of the burden of the proposed collection of

information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

Title: VA All Employee Survey (AES), 10–200.

OMB Control Number: 2900–NEW. <https://www.reginfo.gov/public/do/PRASearch>. (Once at this link, you can enter the OMB Control Number to find the historical versions of this Information Collection).

Type of Review: New collection.

Abstract: Legal authority for this data collection is found under 5 CFR part 250, subpart C, stating that executive agencies must conduct an annual employee survey to assess leadership, management practices, and employee satisfaction. This section authorizes the collection of data, the goal of which is to improve agency efforts toward the mission to provide health care services and benefits to Veterans. The regulation is mandated by Public Law 108–136, Section 1128, which addresses Other Federal Government Civilian Personnel Matters and Employee Surveys.

The All Employee Survey (AES) is an annual, voluntary, census survey of the VA workforce. Data will be used to support a range of VA efforts from action planning to serving as a feedback tool from employees to leadership. The aggregate data from ten required questions in the “AES Core Items” section of the survey will be reported by VA to OPM as part of their Federal Employee Viewpoint Survey (FEVS). OPM has directed that all Federal agencies will report the compiled results of these ten questions for the FEVS. Additional assessments targeted at specific VA employee groups are included in the AES to measure concepts such as patient safety, nursing practice environment, high reliability systems, and other areas of importance to the agency. AES responses are both confidential and anonymous. VA employees are given a workgroup code that is not specific to any person. Workgroup-level scores are only reported if at least five people respond to ensure that no responses can be attributed to individual employees.

Affected Public: Federal Government.
Estimated Annual Burden: 176,000 hours.

Estimated Average Burden per Respondent: 30 minutes.

Frequency of Response: Once annually.

Estimated Number of Responses: 352,000.

Authority: 44 U.S.C. 3501 *et seq.*

Shunda Willis,

Alternate, VA PRA Clearance Officer, Office of Information and Technology/Office of Data Governance and Analytics, Department of Veterans Affairs.

[FR Doc. 2026–18348 Filed 9–8–26; 8:45 am]

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0747]

Agency Information Collection Activity Under OMB Review: Application for Disability Compensation Benefits

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Veterans Benefits Administration (VBA), Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden, and it includes the actual data collection instrument.

DATES: Comments and recommendations for the proposed information collection should be sent by October 9, 2026.

ADDRESSES: To submit comments and recommendations for the proposed information collection, please type the following link into your browser: www.reginfo.gov/public/do/PRAMain, select “Currently under Review—Open for Public Comments”, then search the list for the information collection by Title or “OMB Control No. 2900–0747.”

FOR FURTHER INFORMATION CONTACT: VA PRA information: Dorothy Glasgow, 202–461–1084, VAPRA@va.gov.

SUPPLEMENTARY INFORMATION:

Title: Application for Disability Compensation Benefits (VA Form 21–526EZ).

OMB Control Number: 2900–0747. <https://www.reginfo.gov/public/do/PRASearch>.

Type of Review: Revision of a currently approved collection.

Abstract: VA Form 21–526EZ is used to collect the information needed to process a claim for disability