

SUPPLEMENTARY INFORMATION:

Title: Political Organization Report of Contributions and Expenditures.

OMB Number: 1545-1696.

Form Number: 8872.

Abstract: Internal Revenue Code section 527(j) requires certain political organizations to report contributions received and expenditures made after July 1, 2000. Every section 527 political organization that accepts a contribution or makes an expenditure for an exempt function during the calendar year must file Form 8872 except for: A political organization that is not required to file Form 8871, or a state or local committee of a political party or political committee of a state or local candidate.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Not-for-profit institutions.

Estimated Number of Responses: 40,000.

Estimated Time Per Response: 20 hours, 3 minutes.

Estimated Total Annual Burden Hours: 802,000.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments:

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. 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.

Approved: July 19, 2000.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 00-18817 Filed 7-25-00; 8:45 am]

BILLING CODE 4830-01-U

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Tax on Certain Imported Substances (Polyether Polyols); Notice of Determinations**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: This notice announces determinations, under Notice 89-61, that the list of taxable substances in section 4672(a)(3) will be modified to include nine polyether polyol substances.

EFFECTIVE DATE: This modification is effective October 1, 1992.

FOR FURTHER INFORMATION CONTACT: Ruth Hoffman, Office of Associate Chief Counsel (Passthroughs and Special Industries), (202) 622-3130 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

Under section 4672(a), an importer or exporter of any substance may request that the Secretary determine whether that substance should be listed as a taxable substance. The Secretary shall add the substance to the list of taxable substances in section 4672(a)(3) if the Secretary determines that taxable chemicals constitute more than 50 percent of the weight, or more than 50 percent of the value, of the materials used to produce the substance. This determination is to be made on the basis of the predominant method of production. Notice 89-61, 1989-1 C.B. 717, sets forth the rules relating to the determination process.

Determinations

On July 14, 2000, the Secretary determined that nine polyether polyol substances should be added to the list of taxable substances in section 4672(a)(3), effective October 1, 1992.

The rate of tax prescribed for poly(propylene)glycol, under section 4671(b)(3), is \$7.74 per ton. This is based upon a conversion factor for propylene of 0.781, a conversion factor for chlorine of 1.31, and a conversion factor for sodium hydroxide of 1.43.

The rate of tax prescribed for poly(propylene/ethylene)glycol, under section 4671(b)(3), is \$7.16 per ton. This is based upon a conversion factor for propylene of 0.663, a conversion factor for chlorine of 1.11, a conversion factor for sodium hydroxide of 1.21, and a conversion factor for ethylene of 0.123.

The rate of tax prescribed for poly(propyleneoxy)glycerol, under section 4671(b)(3), is \$6.38 per ton. This is based upon a conversion factor for propylene of 0.645, a conversion factor for chlorine of 1.08, and a conversion factor for sodium hydroxide of 1.18.

The rate of tax prescribed for poly(ethyleneoxy)glycerol, under section 4671(b)(3), is \$3.31 per ton. This is based upon a conversion factor for ethylene of 0.681.

The rate of tax prescribed for poly(propyleneoxy/ethyleneoxy)glycerol, under section 4671(b)(3), is \$7.20 per ton. This is based upon a conversion factor for propylene of 0.71, a conversion factor for chlorine of 1.05, a conversion factor for sodium hydroxide of 1.05, and a conversion factor for ethylene of 0.126.

The rate of tax prescribed for poly(propyleneoxy)sucrose, under section 4671(b)(3), is \$4.18 per ton. This is based upon a conversion factor for propylene of 0.423, a conversion factor for chlorine of 0.707, and a conversion factor for sodium hydroxide of 0.773.

The rate of tax prescribed for poly(propyleneoxy/ethyleneoxy)sucrose, under section 4671(b)(3), is \$6.11 per ton. This is based upon a conversion factor for propylene of 0.549, a conversion factor for chlorine of 0.918, a conversion factor for sodium hydroxide of 1.0, and a conversion factor for ethylene of 0.14.

The rate of tax prescribed for poly(propyleneoxy/ethyleneoxy)diamine, under section 4671(b)(3), is \$4.92 per ton. This is based upon a conversion factor for propylene of 0.498, a conversion factor for chlorine of 0.833, and a conversion factor for sodium hydroxide of 0.91.

The rate of tax prescribed for poly(propyleneoxy/ethyleneoxy)benzenediamine, under section 4671(b)(3), is \$5.25 per ton. This is based upon a conversion factor for propylene of 0.491, a conversion factor for chlorine of 0.821, a conversion factor for sodium hydroxide of 0.897, and a conversion factor for ethylene of 0.081.

The petitioner is Dow Chemical Company, a manufacturer and exporter of these substances. No material comments were received on this petition. The following information is the basis for the determinations.

The nine polyether polyol substances are liquids. They are produced predominantly by the base-catalyzed reaction of cyclic ethers, usually ethylene oxide and propylene oxide, with active hydrogen-containing compounds (initiators) such as water, glycols, polyols, and amines. The reaction is carried out by a discontinuous batch process at elevated temperatures and pressures and under an inert atmosphere. The particular substance produced depends upon the oxides, initiators, reaction conditions, and catalysts used. The stoichiometric amounts of oxide reacted on the initiator determine the chain lengths and thus the molecular weights. The HTS number for these substances is 3907.20.00.

Poly(propylene)glycol

CAS number: 025322-69-4

Poly(propylene)glycol is derived from the taxable chemicals propylene, chlorine, and sodium hydroxide.

The stoichiometric material consumption formula for this substance is: $n+1(\text{C}_3\text{H}_6 \text{ (propylene)} + \text{Cl}_2 \text{ (chlorine)} + 2 \text{ NaOH (sodium hydroxide)}) + \text{H}_2\text{O (water)} \rightarrow \text{C}_3\text{H}_8\text{O}_2(\text{C}_3\text{H}_6\text{O})_n$ (poly(propylene)glycol) + $n+1(2 \text{ NaCl (sodium chloride)} + \text{H}_2\text{O (water)})$.

Poly(propylene)glycol has been determined to be a taxable substance because a review of its stoichiometric material consumption formula shows that, based on the predominant method of production, taxable chemicals constitute at least 90 percent by weight of the materials used in its production.

Poly(propylene/ethylene)glycol

CAS number: 053637-25-5

Poly(propylene/ethylene)glycol is derived from the taxable chemicals propylene, chlorine, sodium hydroxide, and ethylene.

The stoichiometric material consumption formula for this substance is: $n+1(\text{C}_3\text{H}_6 \text{ (propylene)} + \text{Cl}_2 \text{ (chlorine)} + 2 \text{ NaOH (sodium hydroxide)}) + \text{H}_2\text{O (water)} + m/2(2 \text{ C}_2\text{H}_4 \text{ (ethylene)} + \text{O}_2 \text{ (oxygen)}) \rightarrow \text{C}_3\text{H}_8\text{O}_2 \text{ C}_3\text{H}_6\text{O}_m(\text{C}_2\text{H}_4\text{O})_m$ (poly(propylene/ethylene)glycol) + $n+1(2 \text{ NaCl (sodium chloride)} + \text{H}_2\text{O (water)})$.

Poly(propylene/ethylene)glycol has been determined to be a taxable substance because a review of its stoichiometric material consumption formula shows that, based on the predominant method of production, taxable chemicals constitute at least 90 percent by weight of the materials used in its production.

Poly(propyleneoxy)glycerol

CAS number: 025791-96-2

Poly(propyleneoxy)glycerol is derived from the taxable chemicals propylene, chlorine, and sodium hydroxide.

The stoichiometric material consumption formula for this substance is: $\text{C}_3\text{H}_8\text{O}_3 \text{ (glycerine)} + n(\text{C}_3\text{H}_6 \text{ (propylene)} + \text{Cl}_2 \text{ (chlorine)} + 2 \text{ NaOH (sodium hydroxide)}) \rightarrow \text{C}_3\text{H}_8\text{O}_3(\text{C}_3\text{H}_6\text{O})_n$ (poly(propyleneoxy)glycerol) + $n(2 \text{ NaCl (sodium chloride)} + \text{H}_2\text{O (water)})$.

Poly(propyleneoxy)glycerol has been determined to be a taxable substance because a review of its stoichiometric material consumption formula shows that, based on the predominant method of production, taxable chemicals constitute at least 85 percent by weight of the materials used in its production.

Poly(ethyleneoxy)glycerol

CAS number: 031694-55-0

Poly(ethyleneoxy)glycerol is derived from the taxable chemical ethylene.

The stoichiometric material consumption formula for this substance is: $\text{C}_3\text{H}_8\text{O}_3 \text{ (glycerine)} + m/2(2 \text{ C}_2\text{H}_4 \text{ (ethylene)} + \text{O}_2 \text{ (oxygen)}) \rightarrow \text{C}_3\text{H}_8\text{O}_3(\text{C}_2\text{H}_4\text{O})_m$ (poly(ethyleneoxy)glycerol).

Poly(ethyleneoxy)glycerol has been determined to be a taxable substance because a review of its stoichiometric material consumption formula shows that, based on the predominant method of production, taxable chemicals constitute more than 50 percent by weight of the materials used in its production.

Poly(propyleneoxy/ethyleneoxy)glycerol

CAS number: 009082-00-2

Poly(propyleneoxy/ethyleneoxy)glycerol is derived from the taxable chemicals propylene, chlorine, sodium hydroxide, and ethylene.

The stoichiometric material consumption formula for this substance is: $\text{C}_3\text{H}_8\text{O}_3 \text{ (glycerine)} + n(\text{C}_3\text{H}_6 \text{ (propylene)} + \text{Cl}_2 \text{ (chlorine)} + 2 \text{ NaOH (sodium hydroxide)}) + m/2(2 \text{ C}_2\text{H}_4 \text{ (ethylene)} + \text{O}_2 \text{ (oxygen)}) \rightarrow \text{C}_3\text{H}_8\text{O}_3(\text{C}_3\text{H}_6\text{O})_n(\text{C}_2\text{H}_4\text{O})_m$ (poly(propyleneoxy/ethyleneoxy)glycerol) + $n(2 \text{ NaCl (sodium chloride)} + \text{H}_2\text{O (water)})$.

Poly(propyleneoxy/ethyleneoxy)glycerol has been determined to be a taxable substance because a review of its stoichiometric material consumption formula shows that, based on the predominant method of production, taxable chemicals constitute at least 85 percent by weight of the materials used in its production.

Poly(propyleneoxy)sucrose

CAS number: 009049-71-2

Poly(propyleneoxy)sucrose is derived from the taxable chemicals propylene, chlorine, and sodium hydroxide.

The stoichiometric material consumption formula for this substance is: $\text{C}_{12}\text{H}_{22}\text{O}_{11} \text{ (sucrose)} + n(\text{C}_3\text{H}_6 \text{ (propylene)} + \text{Cl}_2 \text{ (chlorine)} + 2 \text{ NaOH (sodium hydroxide)}) \rightarrow \text{C}_{12}\text{H}_{22}\text{O}_{11}(\text{C}_3\text{H}_6\text{O})_n$ (poly(propyleneoxy)sucrose) + $n(2 \text{ NaCl (sodium chloride)} + \text{H}_2\text{O (water)})$.

Poly(propyleneoxy)sucrose has been determined to be a taxable substance because a review of its stoichiometric material consumption formula shows that, based on the predominant method of production, taxable chemicals constitute at least 65 percent by weight of the materials used in its production.

Poly(propyleneoxy/ethyleneoxy)sucrose

CAS number: 026301-10-0

Poly(propyleneoxy/ethyleneoxy)sucrose is derived from the taxable chemicals propylene, chlorine, sodium hydroxide, and ethylene.

The stoichiometric material consumption formula for this substance is: $\text{C}_{12}\text{H}_{22}\text{O}_{11} \text{ (sucrose)} + n(\text{C}_3\text{H}_6 \text{ (propylene)} + \text{Cl}_2 \text{ (chlorine)} + 2 \text{ NaOH (sodium hydroxide)}) + m/2(2 \text{ C}_2\text{H}_4 \text{ (ethylene)} + \text{O}_2 \text{ (oxygen)}) \rightarrow \text{C}_{12}\text{H}_{22}\text{O}_{11}(\text{C}_3\text{H}_6\text{O})_n(\text{C}_2\text{H}_4\text{O})_m$ (poly(propyleneoxy/ethyleneoxy)sucrose) + $n(2 \text{ NaCl (sodium chloride)} + \text{H}_2\text{O (water)})$.

Poly(propyleneoxy/ethyleneoxy)sucrose has been determined to be a taxable substance because a review of its stoichiometric material consumption formula shows that, based on the predominant method of production, taxable chemicals constitute at least 75 percent by weight of the materials used in its production.

Poly(propyleneoxy/ethyleneoxy)diamine

CAS number: 031568-06-6

Poly(propyleneoxy/ethyleneoxy)diamine is derived from the taxable chemicals propylene, chlorine, and sodium hydroxide.

The stoichiometric material consumption formula for this substance is: $\text{C}_4\text{H}_{12}\text{N}_2\text{O} \text{ (aminoethylethanolamine)} + n(\text{C}_3\text{H}_6 \text{ (propylene)} + \text{Cl}_2 \text{ (chlorine)} + 2 \text{ NaOH (sodium hydroxide)}) \rightarrow \text{C}_4\text{H}_{12}\text{N}_2\text{O}(\text{C}_3\text{H}_6\text{O})_n$ (poly(propyleneoxy/ethyleneoxy)diamine) + $n(2 \text{ NaCl (sodium chloride)} + \text{H}_2\text{O (water)})$.

Poly(propyleneoxy/ethyleneoxy)diamine has been determined to be a taxable substance because a review of its stoichiometric material consumption formula shows that, based on the predominant method of production, taxable chemicals

constitute at least 60 percent by weight of the materials used in its production.

**Poly(propyleneoxy/
ethyleneoxy)benzenediamine**

CAS number: 067800-94-6

The stoichiometric material consumption formula for this substance is: $C_7H_{10}N_2$ (ortho-toluenediamine) + $n(C_3H_6$ (propylene) + Cl_2 (chlorine) + 2 NaOH (sodium hydroxide)) + $m/2(2$

C_2H_4 (ethylene) + O_2 (oxygen)) \rightarrow
 $C_7H_{10}N_2(C_3H_6O)_n(C_2H_4O)_m$
(poly(propyleneoxy/
ethyleneoxy)benzenediamine) + $n(2$
NaCl (sodium chloride) + H_2O (water))

Poly(propyleneoxy/
ethyleneoxy)benzenediamine has been determined to be a taxable substance because a review of its stoichiometric material consumption formula shows

that, based on the predominant method of production, taxable chemicals constitute at least 60 percent by weight of the materials used in its production.

Dale D. Goode,

*Federal Register Liaison Officer, Office of
Special Counsel (Modernization & Strategic
Planning).*

[FR Doc. 00-18818 Filed 7-25-00; 8:45 am]

BILLING CODE 4830-01-P