**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 Citizen Advocacy Panel will be held Friday, March 24, 2000 from 6 p.m. to 9 p.m. and Saturday, March 25, 2000 from 9 a.m. to 1 p.m., in Room 225, CAP Office, 7771 W. Ōakland Park Blvd., Sunrise, Florida 33351. The public is invited to make oral comments. Individual comments will be limited to 10 minutes. If you would like to have the CAP consider a written statement, please call 1–888–912–1227 or 954–423–7973, or write Nancy Ferree, CAP Office, 7771 W. Oakland Park Blvd. Rm. 225, Sunrise, FL 33351. Due to limited conference space, notification of intent to attend the meeting must be made with Nancy Ferree. Ms. Ferree can be reached at 1-888-912-1227 or 954-423-7973. The agenda will include the following: Various IRS issue updates and reports by the CAP sub-groups.

**Note:** Last minute changes to the agenda are possible and could prevent effective advance notice.

Dated: March 7, 2000.

Nancy Ferree, Citizen Advocacy Panel

Manager.

[FR Doc. 00–6260 Filed 3–13–00; 8:45 am]

BILLING CODE 4830-01-U

#### **DEPARTMENT OF THE TREASURY**

#### **Internal Revenue Service**

# Open Meeting of Citizen Advocacy Panel, Brooklyn District

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

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Brooklyn District Citizen Advocacy Panel will be held in Brooklyn, New York

**DATES:** The meeting will be held Friday April 14, 2000.

#### FOR FURTHER INFORMATION CONTACT:

Eileen Cain at 1–888–912–1227 or 718–488–3555.

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 operational meeting of the Citizen Advocacy Panel will be held Friday April 14, 2000, 6:00 p.m. to 9:00 p.m. at the Internal Revenue Service Brooklyn Building located at 625 Fulton Street, Brooklyn, NY 11201. For more information or to confirm attendance, notification of intent to attend the

meeting must be made with Eileen Cain. Mrs. Cain can be reached at 1–888–912–1227 or 718–488–3555. The public is invited to make oral comments from 8:30 p.m. to 9:00 p.m. on Friday April 14, 2000. Individual comments will be limited to 5 minutes. If you would like to have the CAP consider a written statement, please call 1–888–912–1227 or 718–488–3555, or write Eileen Cain, CAP Office, P.O. Box R, Brooklyn, NY, 11201. The Agenda will include the following: various IRS issues.

**Note:** Last minute changes to the agenda are possible and could prevent effective advance notice.

Dated: March 1, 2000.

### Eileen Cain,

Citizen Advocacy Panel Manager.
[FR Doc. 00–6261 Filed 3–13–00; 8:45 am]
BILLING CODE 4830–01–U

#### **DEPARTMENT OF THE TREASURY**

#### **Internal Revenue Service**

Tax on Certain Imported Substances (Polyether Polyols); Filing of Petitions

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

**ACTION:** Notice.

**SUMMARY:** This notice announces the acceptance, under Notice 89–61, of petitions requesting that nine polyether polyol substances be added to the list of taxable substances in section 4672(a)(3). Publication of this notice is in compliance with Notice 89–61. This is not a determination that the list of taxable substances should be modified.

**DATES:** Submissions must be received by May 15, 2000. Any modification of the list of taxable substances based upon these petitions would be effective October 1, 1992.

ADDRESSES: Send submissions to: CC:DOM:CORP:R (Petition), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:R (Petition), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC. Alternatively, taxpayers may send submissions electronically to the IRS at Sharon.Y.Horn @m1.irscounsel.treas.gov.

#### FOR FURTHER INFORMATION CONTACT:

Ruth Hoffman, Office of Assistant Chief Counsel (Passthroughs and Special Industries), (202) 622–3130 (not a toll-free number).

SUPPLEMENTARY INFORMATION: The petitions were received on November 21, 1991. The petitioner is Dow Chemical Company, a manufacturer and exporter of these substances. The following is a summary of the information contained in the petitions. The complete petitions are available in the Internal Revenue Service Freedom of Information Reading Room.

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. HTS number: 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:  $n+1(C_3H_6 \text{ (propylene)} + Cl_2 \text{ (chlorine)} + 2 \text{ NaOH (sodium hydroxide)}) + H_2O \text{ (water)} \rightarrow C_3H_8O_2(C_3H_6O)_n \text{ (poly(propylene)glycol)} + n+1(2 \text{ NaCl (sodium chloride)} + H_2O \text{ (water)})$ 

According to the petition, taxable chemicals constitute at least 90 percent by weight of the materials used to produce this substance. The rate of tax for this substance would be \$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.

#### 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:  $n+1(C_3H_6 \text{ (propylene)} + Cl_2 \text{ (chlorine)} + 2 \text{ NaOH (sodium hydroxide)}) + H_2O \text{ (water)} + m/2(2 C_2H_4 \text{ (ethylene)} + O_2 \text{ (oxygen)}) <math>\rightarrow C_3H_8O_2(C_3H_6O)_n(C_2H_4O)_m \text{ (poly(propylene/ethylene)glycol)} + n+1(2 \text{ NaCl (sodium chloride)} + H_2O \text{ (water)})$ 

According to the petition, taxable chemicals constitute at least 90 percent by weight of the materials used to produce this substance. The rate of tax for this substance would be \$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.

#### 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:  $C_3H_8O_3$  (glycerine) +  $n(C_3H_6)$ (propylene) + Cl<sub>2</sub> (chlorine) + 2 NaOH (sodium hydroxide))  $\rightarrow$ C<sub>3</sub>H<sub>8</sub>O<sub>3</sub>(C<sub>3</sub>H<sub>6</sub>O)<sub>n</sub> (poly(propyleneoxy)glycerol) + n(2 NaCl (sodium chloride) +  $H_2O$  (water))

According to the petition, taxable chemicals constitute at least 85 percent by weight of the materials used to produce this substance. The rate of tax for this substance would be \$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.

## 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:  $C_3H_8O_3$  (glycerine) + m/2(2  $C_2H_4$  $(ethylene) + O_2 (oxygen))$  $C_3H_8O_3(C_2H_4O)_m$ (poly(ethyleneoxy)glycerol)

According to the petition, taxable chemicals constitute more than 50 percent by weight of the materials used to produce this substance. The rate of tax for this substance would be \$3.31 per ton. This is based upon a conversion factor for ethylene of 0.681.

## 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:  $C_3H_8O_3$  (glycerine) +n( $C_3H_6$ (propylene) + Cl<sub>2</sub> (chlorine) + 2 NaOH (sodium hydroxide)) +  $m/2(2 C_2H_4)$  $(ethylene) + O_2 (oxygen))$  $C_3H_8O_3(C_3H_6O)_n(C_2H_4O)_m$ (poly(propyleneoxy/ ethyleneoxy)glycerol) + n(2 NaCl (sodium chloride) + H<sub>2</sub>O (water))

According to the petition, taxable chemicals constitute at least 85 percent by weight of the materials used to produce this substance. The rate of tax for this substance would be \$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.

#### 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:  $C_{12}H_{22}O_{11}(sucrose) + n(C_3H_6)$ (propylene) +Cl<sub>2</sub> (chlorine) + 2 NaOH (sodium hydroxide)) >  $C_{12}H_{22}O_{11}(C_3H_6O)_n$ (poly(propyleneoxy)sucrose) + n(2 NaCl (sodium chloride) + H<sub>2</sub>O (water))

According to the petition, taxable chemicals constitute at least 65 percent by weight of the materials used to produce this substance. The rate of tax for this substance would be \$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.

## 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:  $C_{12}H_{22}O_{11}$  (sucrose) +  $n(C_3H_6)$ (propylene) + Cl<sub>2</sub> (chlorine) + 2 NaOH (sodium hydroxide))  $\rightarrow$ m/2(2 C<sub>2</sub>H<sub>4</sub>  $(ethylene) + O_2 (oxygen))$  $C_{12}H_{22}O_{11}(C_3H_6O)_n(C_2H_4O)_m$ (poly(propyleneoxy/

ethvleneoxy)sucrose) + n(2 NaCl (sodium chloride) + H<sub>2</sub>O (water))

According to the petition, taxable chemicals constitute at least 75 percent by weight of the materials used to produce this substance. The rate of tax for this substance would be \$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.

### 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: C<sub>4</sub>H<sub>12</sub>N<sub>2</sub>O (aminoethylethanolamine)  $+ n(C_3H_6 (propylene) + Cl_2 (chlorine) +$ 2 NaOH (sodium hydroxide))  $\rightarrow C_4H_{12}N_2O(C_3H_6O)_n$ (poly(propyleneoxy/ ethyleneoxy)diamine) + n(2 NaCl (sodium chloride) + H<sub>2</sub>O (water))

According to the petition, taxable chemicals constitute at least 60 percent by weight of the materials used to produce this substance. The rate of tax for this substance would be \$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.

#### Poly(propyleneoxy/ ethyleneoxy)benzenediamine

CAS number: 067800-94-6. Poly(propyleneoxy/ ethyleneoxy)benzenediamine is derived from the taxable chemicals propylene,

chlorine, sodium hydroxide, and ethylene.

The stoichiometric material consumption formula for this substance is: C<sub>7</sub>H<sub>10</sub>N<sub>2</sub> (ortho-toluenediamine) +  $n(C_3H_6 \text{ (propylene)} + Cl_2 \text{ (chlorine)} + 2$ 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<sub>2</sub>O (water))

According to the petition, taxable chemicals constitute at least 60 percent by weight of the materials used to produce this substance. The rate of tax for this substance would be \$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.

# Comments and Requests for a Public Hearing

Before a determination is made, consideration will be given to any written and electronic comments that are submitted timely to the IRS. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested in writing by a person that timely

submits written or electronic comments. If a public hearing is scheduled, notice of the date, time, and place for the hearing will be published in the **Federal Register**.

### Dale D. Goode,

Federal Register Liaison Officer, Assistant Chief Counsel (Corporate).

[FR Doc. 00–6258 Filed 3–13–00; 8:45 am]

BILLING CODE 4830-01-U