

**ADDRESSES:** Direct all written comments to Andrea Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Please include the OMB Control Number 1545-1834 or Rev. Proc. 2003-39, in the Subject line.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the forms should be directed to LaNita Van Dyke, at (202) 317-6009 or Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [LanitaVanDyke@irs.gov](mailto:LanitaVanDyke@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Section 1031 Like-Kind Exchanges Safe Harbor Requirements.  
*OMB Number:* 1545-1834.  
*Revenue Procedure Number:* 2003-39.  
*Abstract:* Revenue Procedure (Rev.

Proc.) 2003-39 provides safe harbors for certain aspects of the qualification under 26 U.S.C. 1031 of certain exchanges of property pursuant to Like-Kind Exchanges (LKE) Programs for federal income tax purposes. Section 5 and 6 of the Rev. Proc. 2003-39 include the third-party disclosure and recordkeeping requirements needed for the assignment of safe harbor.

*Current Actions:* There is no change to the previously approved information collections.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Responses:* 8,600.

*Estimated Time per Response:* 1 hour.

*Estimated Total Annual Burden Hours:* 8,600 hours.

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: May 6, 2025,

**Molly J. Stasko,**

*Senior Tax Analyst.*

[FR Doc. 2025-08325 Filed 5-12-25; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Information Collection Activities; Requesting Comments on Form 4136

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on the continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 4136, Credit for Federal Tax Paid on Fuels.

**DATES:** Written comments should be received on or before July 14, 2025 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Include OMB Control No. 1545-0162 in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, (202) 317-6009, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [LanitaVanDyke@irs.gov](mailto:LanitaVanDyke@irs.gov).

**SUPPLEMENTARY INFORMATION:** The IRS is currently seeking comments concerning the following information collection

tools, reporting, and record-keeping requirements:

*Title:* Credit for Federal Tax Paid on Fuels.

*OMB Number:* 1545-0162.

*Form Number:* Form 4136.

*Abstract:* Internal Revenue Code section 34 allows a credit for Federal excise tax paid on certain fuel uses. This form is used to figure the amount of the income tax credit. The data is used to verify the validity of the claim for the type of nontaxable or exempt use.

*Current Actions:* There is no change to the existing collection. The IRS is submitting this collection for renewal.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations, and not-for-profit institutions.

*Estimated Number of Responses:* 2,140.

*Estimated Time per Respondent:* 37 hours, 23 minutes.

*Estimated Total Annual Burden Hours:* 80,015.

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: May 6, 2025.

Molly J. Stasko,

Senior Tax Analyst.

[FR Doc. 2025-08327 Filed 5-12-25; 8:45 am]

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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 Di-TriDecyl Phthalate

**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 di-tridecyl phthalate 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 July 14, 2025.

**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-2025-0041 or di-tridecyl phthalate) 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 Di-TriDecyl Phthalate), 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 di-tridecyl phthalate be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of di-tridecyl phthalate 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:* Di-tridecyl phthalate.

(2) *Petitioner:* Exxon Mobil Corporation, an exporter of di-tridecyl phthalate.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2917.34.01.50.

(ii) *Schedule B number:* 2917.34.0150.

(iii) *CAS number:* 68515-47-9.

(4) *Petition filing dates:*

(i) *Petition filing date for purposes of making a determination:* April 8, 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, 2022.

(5) *Description from petition:* Di-tridecyl phthalate is a plasticizer used in the manufacture of wire and cable insulation.

Di-isodecyl phthalate is made from propylene, orthoxylene (an isomer of xylene), amylene, carbon monoxide, hydrogen, and oxygen. Taxable chemicals constitute 68.1 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 linear nonyl phthalate is via Esterification.

This process can be readily carried out in heated kettles with agitation and provision for water takeoff. Esterification catalysts (e.g., sulfuric acid or p-toluenesulfonic acid) speed the reaction and are neutralized, washed, and then removed. The purity requirements for commercial plasticizers are very high; phthalate esters are usually colorless and are mostly odorless. In the case of phthalates, the esterification is carried out through the reaction of phthalic anhydride and 2-ethylhexanol to produce dioctyl phthalate (DOP).

This reaction usually requires an excess of alcohol, which is readily recycled. Analogous syntheses yield aliphatic dicarboxylic acid esters, benzoates, and trimellitates.

(7) *Stoichiometric material consumption equation, based on process identified as predominant method of production:*

$$7.7 \times 0.94 \text{ C}_3\text{H}_6 [\text{propylene}] + 7.7 \times 0.06 \text{ C}_5\text{H}_{10} [\text{amylen}] + 2 \text{ CO} [\text{carbon monoxide}] + 4 \text{ H}_2 [\text{hydrogen}] + \text{C}_8\text{H}_{10} [\text{orthoxylen}] + 3 \text{ O}_2 [\text{oxygen}] \rightarrow \text{C}_{34}\text{H}_{58}\text{O}_4 [\text{di-tridecyl phthalate}] + 4 \text{ H}_2\text{O} [\text{water}]$$

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

(i) *Tax rate:* \$7.50 per ton.

(ii) *Conversion factors:* 0.57 for propylene and 0.2 for xylene.

(9) *Public docket number:* IRS-2025-0041.

Michael Beker,

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

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BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Superfund Tax on Chemical Substances; Request To Modify List of Taxable Substances; Notice of Filing for Di-isobutylene

**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 di-isobutylene 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 July 14, 2025.

**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-2025-0037 or Di-isobutylene) by following the online instructions for submitting comments. Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.