

an interest under the relevant sanctions authority listed below.

#### Vessels

1. BALU (TJM0133) Floating Storage Tanker Cameroon flag; Vessel Registration Identification IMO 9235244; MMSI 613469620 (vessel) [SDGT] (Linked To: FORSAL CHARTERING CORPORATION).

Identified as property in which FORSAL CHARTERING CORPORATION, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended, has an interest.

2. ROC (3E6750) Crude Oil Tanker Panama flag; Vessel Registration Identification IMO 9275660; MMSI 352004455 (vessel) [SDGT] (Linked To: FINE SANMATA SHIPPING CO., LIMITED).

Identified as property in which FINE SANMATA SHIPPING CO., LIMITED, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended, has an interest.

**Lawrence M. Scheinert,**

*Acting Deputy Director, Office of Foreign Assets Control.*

[FR Doc. 2025-08816 Filed 5-15-25; 8:45 am]

**BILLING CODE 4810-AL-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Superfund Tax on Chemical Substances; Request To Modify List of Taxable Substances; Notice of Filing for Linear Nonyl Tri-Mellitate

**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 linear nonyl tri-mellitate 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 15, 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-2025-0053 or Linear Nonyl Tri-Mellitate) 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Linear Nonyl Tri-Mellitate), 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:** Andrew Clark 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 linear nonyl tri-mellitate be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of linear nonyl tri-mellitate 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:* Linear nonyl tri-mellitate.

(2) *Petitioner:* Exxon Mobil Corporation, an exporter of linear nonyl tri-mellitate.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2917.39.20.00.

(ii) *Schedule B number:* 2917.39.2000.

(iii) *CAS number:* 220582-53-6.

(4) *Petition filing dates:*

(i) *Petition filing date for purposes of making a determination:* May 1, 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:* Linear nonyl tri-mellitate is a plasticizer used in automotive interiors, as well as wire

and cable applications, that require resistance to very high temperatures, migration and extraction resistance over long durations.

Linear nonyl tri-mellitate is produced using ethylene. Taxable chemicals constitute 53.90 percent by weight of the materials used to produce this substance.

(6) *Process identified in petition as predominant method of production of substance:* Linear nonyl tri-mellitate is produced using an esterification reaction. The linear nonyl tri-mellitate tri-ester is made by reacting primary C9 alcohol with Trimellitic anhydride. The ester is produced by esterification of 3 moles of a linear C9 alcohol and one mole of Trimellitic anhydride in the presence of an acidic catalyst.

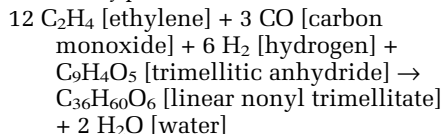
By using excess alcohol (up to 30% molar excess of C9 alcohol) and removing the water, the equilibrium is shifted towards the formation of the tri-ester. The reactants are charged into a reactor and heated up. The reaction rate is accelerated by using, for example, tetra-n-butyl titanate introduced at high temperature (140 °C–250 °C), while removing the water formed.

Excess alcohol is distilled from the ester by vacuum prior to neutralization and recycled into subsequent batches. The final ester is purified by neutralizing with a base such as an aqueous solution of sodium carbonate. The remaining excess water is distilled off and the ester is then filtered using filter agents.

The degree of purity of the ester is min 99.0 wt%. The overall formula is C<sub>36</sub>H<sub>60</sub>O<sub>6</sub> and the molecular weight is 589 g.mol<sup>-1</sup>, based on the carbon numbers of the alkyl groups, with 9 carbons being the predominant number and the average (>97% C9). The alkyl groups typically have methyl- or ethyl-branching, with on average 0.3 branches per molecule typically found on the 2nd carbon of the alkyl chain closest to the aromatic ring.

The linear C9 alcohol is obtained through hydroformylation of Octene. Octene is obtained through ethylene oligomerization. Hydroformylation is the reaction of Octene at high pressure and temperature in the presence of a catalyst with syngas (a mixture of Carbon monoxide and Hydrogen). An alcohol with one carbon atom higher versus the starting olefin is obtained, hence Octene gives Nonanol. The hydroformylation induces 0.3 branches per molecule predominantly on the 2-position carbon of the alcohol. Trimellitic anhydride is obtained through air oxidation of 1,2,4-trimethylbenzene.

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



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

(i) *Tax rate:* \$5.55 per ton.

(ii) *Conversion factors:* 0.57 for ethylene.

(9) *Public docket number:* IRS–2025–0053.

**Michael Beker,**

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

[FR Doc. 2025–08712 Filed 5–15–25; 8:45 am]

**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 DIPE—Di-isopropyl Ether**

**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 DIPE—di-isopropyl ether 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 15, 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–2025–0049 or DIPE—Di-isopropyl Ether) by following the online instructions by 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 DIPE—Di-isopropyl Ether), 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:**

Andrew Clark 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 DIPE—di-isopropyl ether be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of DIPE—di-isopropyl ether 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:* DIPE—di-isopropyl ether.

(2) *Petitioner:* Exxon Mobil Corporation, an exporter of DIPE—di-isopropyl ether.

#### (3) *Proposed classification numbers:*

(i) *HTSUS number:* 2909.19.18.00.

(ii) *Schedule B number:* 2909.19.18.00.

(iii) *CAS number:* 108–20–3.

#### (4) *Petition filing dates:*

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

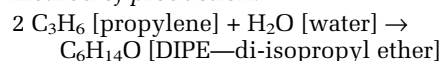
(ii) *Petition filing date for purposes of section 11.02 of Rev. Proc. 2022–26, as modified by section 3 of Rev. Proc. 2023–20:* July 1, 2022.

(5) *Description from petition:* DIPE—di-isopropyl ether is a high purity diisopropylether suitable for gasoline additives; mineral, vegetable, and animal oil extraction; varnish removers; and waxes, resins, dyes, and paints.

DIPE—di-isopropyl ether is produced using propylene. Taxable chemicals constitute 82.40 percent by weight of the materials used to produce this substance.

(6) *Process identified in petition as predominant method of production of substance:* DIPE—di-isopropyl ether is produced via isopropyl alcohol (IPA) production using a two-step indirect hydration process. A mixed propane/propylene stream is reacted with aqueous sulfuric acid to form a H<sub>2</sub>SO<sub>4</sub>/propylene extract. The formed isopropyl hydrogen sulfate is further reacted with additional IPA under acidic conditions to form DIPE—di-isopropyl ether such that two moles of isopropanol are converted to 1 mole of DIPE—di-isopropyl ether and 1 mole of water.

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



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

(i) *Tax rate:* \$7.99 per ton.

(ii) *Conversion factors:* 0.82 for propylene.

(9) *Public docket number:* IRS–2025–0049.

**Michael Beker,**

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

[FR Doc. 2025–08711 Filed 5–15–25; 8:45 am]

**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 Isooctyl Alcohol**

**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 isooctyl alcohol 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 15, 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