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 ethylene propylene diene (EPDM) rubber ($(C_2H_4)_x(C_3H_6)_y(C_9H_{12})_z$; (x=5134, y=2250, z=98)) be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of ethylene propylene diene (EPDM) rubber ($(C_2H_4)_x(C_3H_6)_y(C_9H_{12})_z$; (x=5134, y=2250, z=98)) 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:* Ethylene propylene diene (EPDM) rubber ($(C_2H_4)_x(C_3H_6)_y(C_9H_{12})_z$; (x=5134, y=2250, z=98)).

(2) *Petitioner:* Exxon Mobil Corporation, an exporter of ethylene propylene diene (EPDM) rubber ($(C_2H_4)_x(C_3H_6)_y(C_9H_{12})_z$; (x=5134, y=2250, z=98)).

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 4002.70.00.

(ii) *Schedule B number:* 4002.70.0000.

(iii) *CAS number:* 25034–71–3.

(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:* Ethylene propylene diene (EPDM) rubber ($(C_2H_4)_x(C_3H_6)_y(C_9H_{12})_z$; (x=5134, y=2250, z=98)) is a synthetic rubber used in automotive parts (such as hoses and weather seals), wire and cable insulation, and oil additives, among others.

Ethylene propylene diene (EPDM) rubber ($(C_2H_4)_x(C_3H_6)_y(C_9H_{12})_z$; (x=5134, y=2250, z=98)) is made from ethylene, propylene, butadiene, and cyclopentadiene. Taxable chemicals constitute 97.41 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 ethylene propylene diene (EPDM) rubber ($(C_2H_4)_x(C_3H_6)_y(C_9H_{12})_z$; (x=5134, y=2250, z=98)) is copolymerization of ethylene and propylene with or without a small amount of a non-conjugated diene.

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

5,134 C_2H_4 [ethylene] + 2,250 C_3H_6 [propylene] + 98 C_4H_6 [butadiene] + 98 C_5H_6 [cyclopentadiene] → (5,134 C_2H_4 + 2,250 C_3H_6 + 98 C_9H_{12}) [ethylene propylene diene rubber]

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

(i) *Tax rate:* $9.45 per ton.

(ii) *Conversion factors:* 0.57 for ethylene, 0.38 for propylene, 0.02 for butadiene.

(9) *Public docket number:* IRS–2025–0058.

Michael Beker,

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

[FR Doc. 2025–09134 Filed 5–20–25; 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 Nonene

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 nonene 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 21, 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–2025–0055 or nonene) 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 Nonene), 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 nonene be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of nonene 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:* Nonene.

(2) *Petitioner:* Exxon Mobil Corporation, an exporter of nonene.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2901.29.50.00.

(ii) *Schedule B number:* 2901.29.6000.

(iii) *CAS number:* 68526–55–63.

(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:* Nonene is a reactive intermediates used to manufacture products used in lube oil additives, surfactants, agricultural chemicals, coatings and corrosion inhibitors.

Nonene is made from propylene and amylene. Taxable chemicals constitute 90.5 percent by weight of the materials used to produce this substance.

(6) *Process identified in petition as predominant method of production of substance:* The name of the production process that the petitioner has identified as the predominant method of production of the substance is Oligomerization.

Nonene (C_9H_{18}) and tetramer ($C_{12}H_{24}$) are olefins that are obtained by oligomerization of feedstock that contains propylene. Each product actually contains several isomeric olefins with varying degrees of branching and different positions of the olefinic double bond. Refinery-generated propylene is of sufficient quality to be used as the feedstock material. The most common process initiates the reaction with a supported phosphoric acid catalyst at temperatures ranging from 120 °C to 225 °C. Reaction temperature and feed composition determine the range of olefins in a given product stream. If the feedstock is a propylene-rich C3 stream, C9 and C12 olefins are the dominant products. Some processes that use a mixed C3/C4 feed generate a spectrum of products that also includes heptene (C7) and octene (C8). Distillation separates the mix into the desired product fractions. Nonene and tetramer have distillation ranges of 127 °C–149 °C and 182 °C–215 °C, respectively. Assuming 83% and 79% of theoretical yield for production of nonene and tetramer, respectively, 1.21 and 1.27 units of propylene are consumed per unit of nonene and tetramer produced, respectively.

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

$$2.88 \times 0.94\ C_3H_6\ \text{[propylene]} + 2.88 \times 0.06\ C_5H_{10}\ \text{[amylene]} \rightarrow C_9H_{18}\ \text{[nonene]}$$

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

(i) *Tax rate:* $8.77 per ton.

(ii) *Conversion factors:* 0.9 for propylene.

(9) *Public docket number:* IRS–2025–0055.

Michael Beker,

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

[FR Doc. 2025–09131 Filed 5–20–25; 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 Tri-IsoNonyl 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 tri-isononyl 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 21, 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–2025–0057 or tri-isononyl 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 Tri-IsoNonyl 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: 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 tri-isononyl 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 tri-isononyl 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:* Tri-isononyl tri-mellitate.

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

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2917.39.20.00.

(ii) *Schedule B number:* 2917.39.2000.

(iii) *CAS number:* 53894–23–8.

(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:* Tri-isononyl 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.

Tri-isononyl tri-mellitate is made from propylene, amylene, carbon monoxide, hydrogen, and trimellitic anhydride. Taxable chemicals constitute 47.3 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 tri-isononyl tri-mellitate 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.