

Approved: May 6, 2025.

Molly J. Stasko,

Senior Tax Analyst.

[FR Doc. 2025-08327 Filed 5-12-25; 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 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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.

[FR Doc. 2025-08320 Filed 5-12-25; 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 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.

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-isobutylene), 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. Peebles 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-isobutylene 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-isobutylene 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-isobutylene.

(2) *Petitioner:* TPC Group, Inc., an exporter of di-isobutylene.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2901.29.1050.

(ii) *Schedule B number:* 2901.29.6000.

(iii) *CAS number:* 25167-70-8.

(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:* November 12, 2024.

(5) *Description from petition:*

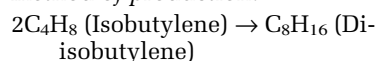
According to the petition, di-isobutylene (sometimes referred to as “DIB”) is a mixture of dimerized isobutylene isomers that is a liquid product with a gasoline like consistency. It typically has a single unsaturated double bond per dimer that can be used for further chemistry. Di-

isobutylene is largely derivatized for use as an antioxidant, adhesive resin, surfactant, plasticizer, as an additive in polymer, rubber, and lubricant formulations as well as in personal care products. When hydrogenated, it becomes octane and used in fuel blending.

Di-isobutylene is made from isobutylene, which is an isomer of the taxable chemical butylene. Taxable chemicals constitute 100.00 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 production is the cationic dimerization (polymerization) of isobutylene monomers. An acid catalyst (typically a sulfonic acid resin) and polar moderator are used to generate a stable cation on the tertiary carbon of isobutylene. This cation induces a chain growth dimerization that incorporates isobutylene monomer. The catalyst is not a component of the resulting di-isobutylene.

(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:* \$9.74 per ton.

(ii) *Conversion factors:* 1.00 butylene.

(9) *Public docket number:* IRS-2025-0037.

Michael Beker,

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

[FR Doc. 2025-08318 Filed 5-12-25; 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 Linear Undecyl 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 linear undecyl 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-2025-0044 or linear undecyl 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 Linear Undecyl 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: 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 undecyl 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 linear undecyl 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:* Linear undecyl phthalate.