

DATES: Written comments should be received on or before July 15, 2025 to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 60 days of publication of this notice to pra.comments@irs.gov. Please include, “OMB Number: 1545–2110—Public Comment Request Notice” in the Subject line. Requests for additional information or copies of this collection can be directed to Ronald J. Durbala, at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Obligations principally secured by an interest in real property.

OMB Number: 1545–2110.

Form Number: TD 9463.

Abstract: This collection covers final regulations under section 1.860G–2 that expand the list of permitted loan modifications to include certain modifications that are often made to commercial mortgages. The collection of information in this regulation is in section 1.860G–2(b) (7). To establish that the 80-percent test is met at the time of modification, the servicer must obtain an appraisal or some other form of commercially reasonable valuation (the appraisal requirement). This information is required to show that modifications to mortgages permitted will not cause the modified mortgage to cease to be a qualified mortgage.

Current Actions: There is no change to the burden previously approved.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 375.

Estimated Time per Respondent: 8 hrs.

Estimated Total Annual Burden Hours: 3,000.

The following paragraph applies to all 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 if 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.

Desired Focus of Comments: The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility.

- Evaluate the accuracy of the agency’s estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used.

- Enhance the quality, utility, and clarity of the information to be collected; and

- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: May 12, 2025.

Ronald J. Durbala,

IRS Tax Analyst.

[FR Doc. 2025–08745 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 Isodecyl 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 isodecyl 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 docket number IRS–2025–0050 or Isodecyl Alcohol) 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 Isodecyl Alcohol), 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 isodecyl alcohol be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of isodecyl alcohol 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:* Isodecyl alcohol.

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

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 3823.70.60.00.

(ii) *Schedule B number:* 3823.70.6000.

(iii) *CAS number:* 68526–85–2.

(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:* Isodecyl alcohol is a branched alcohol used in applications such as surfactant.

Isodecyl alcohol is produced using propylene. Taxable chemicals constitute

72.00 percent by weight of the materials used to produce this substance.

(6) *Process identified in petition as predominant method of production of substance:* Isodecyl alcohol is produced in an oxonation reaction. Plasticizer alcohols, including isodecyl alcohol, are derived from the oxo reaction with branched olefins. Refinery-connected polygas units generate many of these olefins as purified cuts or fractions.

The hydrogen used for these reactions are not produced from steam-methane reforming. The source of H₂ is from Pox reactor, which feeds liquids, not methane. The Pox process is an industrial process that converts hydrocarbons feeds into syngas (a combination of H₂ and CO gas). The hydrocarbon feed is in the liquid state. The unit feeds a variety of liquid hydrocarbons such as paraffins, olefins, and aromatics in the C₅–C₂₀ range, obtained from the refinery pipestills and other chemicals units.

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

$$2.88 \times 0.94 \text{ C}_3\text{H}_6 \text{ [propylene]} + 2.88 \times 0.06 \text{ C}_5\text{H}_{10} \text{ [amylenes]} + \text{CO [carbon monoxide]} + 2 \text{ H}_2 \text{ [hydrogen]} \rightarrow \text{C}_{10}\text{H}_{22}\text{O [isodecyl alcohol]}$$

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

(i) *Tax rate:* \$7.01 per ton.
(ii) *Conversion factors:* 0.72 for propylene.

(9) *Public docket number:* IRS–2025–0050.

Michael Beker,

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

[FR Doc. 2025–08708 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 IsoDecyl Benzoate

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 isodecyl benzoate 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–2025–0051 or IsoDecyl Benzoate) 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 IsoDecyl Benzoate), 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 isodecyl benzoate be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of isodecyl benzoate 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:* IsoDecyl Benzoate.

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

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2916.31.50.00.

(ii) *Schedule B number:* 2916.31.0002.

(iii) *CAS number:* 131298–44–7.

(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:* Isodecyl benzoate is phthalate-free plasticizer on benzoate basis used in soft PVC processing.

Isodecyl benzoate is produced using propylene and toluene. Taxable chemicals constitute 69.10 percent by weight of the materials used to produce this substance.

(6) *Process identified in petition as predominant method of production of substance:* Isodecyl benzoate is produced via esterification. The isodecyl benzoate ester is made by reacting primary isodecyl (C₁₀) alcohol with Benzoic Acid. The ester is produced by esterification of 1 mole of isodecyl C₁₀ alcohol and 1 mole of Benzoic Acid in the presence of a catalyst.

By using excess alcohol (up to 30% molar excess of C₁₀ alcohol) and removing the water, the equilibrium is shifted towards the formation of the 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%.

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

$$2.71 \text{ C}_3\text{H}_6 \text{ [propylene]} + 0.17 \text{ C}_5\text{H}_{10} \text{ [amylenes]} + \text{CO [carbon monoxide]} + 2 \text{ H}_2 \text{ [hydrogen]} + \text{C}_6\text{H}_5\text{CH}_3 \text{ [toluene]} + 1.5 \text{ O}_2 \text{ [oxygen]} \rightarrow \text{C}_{17}\text{H}_{26}\text{O}_2 \text{ [isodecyl benzoate]} + 2 \text{ H}_2\text{O [water]}$$

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

(i) *Tax rate:* \$7.60 per ton.

(ii) *Conversion factors:* 0.43 for propylene, 0.35 for toluene.