

**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–2025–0047 or neo pentanoic acid) 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Neo Pentanoic Acid), 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:** Camille Edwards Bennehoff 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 neo pentanoic acid be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of neo pentanoic acid 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:* Neo pentanoic acid.

(2) *Petitioner:* Exxon Mobil Corporation, an exporter of neo pentanoic acid.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2915.60.50.00.

(ii) *Schedule B number:* 2915.60.0000.

(iii) *CAS number:* 75–98–9.

(4) *Petition filing dates:*

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

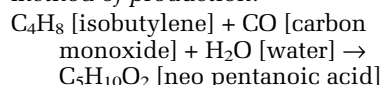
(ii) *Petition filing date for purposes of section 11.02 of Rev. Proc. 2022–26, as modified by section 3 of Rev. Proc. 2023–20:* July 1, 2022.

(5) *Description from petition:* Neo pentanoic acid is a sterically hindered acid used as a building block for coating derivatives.

Neo pentanoic acid is made from butylene. Taxable chemicals constitute 54.90 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 neo pentanoic acid is via Koch synthesis. Isobutylene is reacted with carbon monoxide (CO) at >1,000 psig and a highly acidic (Lewis acid) catalyst (Koch reaction) in a continuous, stirred tank reactor. The acid is sent to a distillation tower finishing section. Light rejects (paraffins, olefins, and light acids) are removed, prime Neopentanoic acid is recovered at high purity (>99.7 wt%), and acidic byproducts removed.

(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:* \$5.36 per ton.

(ii) *Conversion factors:* 0.55 for butylene.

(9) *Public docket number:* IRS–2025–0047.

**Michael Beker,**

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

[FR Doc. 2025–08332 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 Regular Butyl Rubber (x = 7036, y = 88)**

**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 regular butyl rubber ((C<sub>4</sub>H<sub>8</sub>)<sub>x</sub>(C<sub>5</sub>H<sub>8</sub>)<sub>y</sub>; x = 7036, y = 88) 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 <http://www.regulations.gov> (indicate public docket number IRS–2025–0038 or regular butyl rubber ((C<sub>4</sub>H<sub>8</sub>)<sub>x</sub>(C<sub>5</sub>H<sub>8</sub>)<sub>y</sub>; x = 7036, y = 88)) 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 Regular Butyl Rubber (x = 7036, y = 88), 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 <http://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 regular butyl rubber ((C<sub>4</sub>H<sub>8</sub>)<sub>x</sub>(C<sub>5</sub>H<sub>8</sub>)<sub>y</sub>; x = 7036, y = 88) be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of regular butyl rubber ((C<sub>4</sub>H<sub>8</sub>)<sub>x</sub>(C<sub>5</sub>H<sub>8</sub>)<sub>y</sub>; x = 7036, y = 88) 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*: Regular butyl rubber  $((C_4H_8)_x(C_5H_8)_y; x = 7036, y = 88)$ .

(2) *Petitioner*: Exxon Mobil Corporation, an exporter of regular butyl rubber  $((C_4H_8)_x(C_5H_8)_y; x = 7036, y = 88)$ .

(3) *Proposed classification numbers*:

(i) *HTSUS number*: 4002.31.0000.

(ii) *Schedule B number*: 4002.31.0000.

(iii) *CAS number*: 9010–85–9.

(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*: Regular butyl rubber  $((C_4H_8)_x(C_5H_8)_y; x = 7036, y = 88)$  is a synthetic rubber commonly used for the inner liner of tubeless tires.

Regular butyl rubber  $((C_4H_8)_x(C_5H_8)_y; x = 7036, y = 88)$  is made from isobutylene, an isomer of butylene, and isoprene. Taxable chemicals constitute 98.5 percent by weight of the materials used to produce this substance.

(6) *Process identified in petition as predominant method of production of substance*: The predominant method of producing regular butyl rubber  $((C_4H_8)_x(C_5H_8)_y; x = 7036, y = 88)$  is via cationic copolymerization of isobutylene with isoprene in the presence of a catalyst. The catalyst system used is typically composed of aluminum chloride, boron trifluoride or similar with an initiator dissolved in a methyl chloride solvent. Monomer feed of isobutylene and isoprene dissolved in a methyl chloride solvent are fed to a reactor operated at approximately  $-100\text{ }^{\circ}\text{C}$  to control the rapid exothermic polymerization reaction generating a high molecular weight regular butyl rubber polymer. To obtain this high molecular weight polymer it is necessary for the feed monomers to be as pure as possible as well as ensuring that the feed system stays as dry as possible. The methyl chloride and unreacted monomers are flashed overhead and recycled back to the feed system while the polymer is precipitated out as a solid which is baled and packaged.

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

$7036\text{ }C_4H_8\text{ [isobutylene]} + 88\text{ }C_5H_8\text{ [isoprene]} \rightarrow [7036\text{ }C_4H_8 + 88\text{ }C_5H_8]\text{ [butyl rubber]}$

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

(i) *Tax rate*: \$9.64 per ton.

(ii) *Conversion factors*: 0.99 for butylene.

(9) *Public docket number*: IRS–2025–0038.

**Michael Beker,**

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

[FR Doc. 2025–08319 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 Nonyl 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 nonyl 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–2025–0039 or linear nonyl 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 Nonyl 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 linear nonyl 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 nonyl 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 nonyl phthalate.

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

(3) *Proposed classification numbers*:

(i) *HTSUS number*: 2917.33.00.50.

(ii) *Schedule B number*: 2917.33.0050.

(iii) *CAS number*: 68515–45–7.

(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*: Linear nonyl phthalate is a plasticizer used when greater low-temperature flexibility or a specific end use application requires unique processing. It is suitable for flexible PVC products, and it exhibits strong, low-temperature performance and improved resistance to UV light.

Linear nonyl phthalate is made from ethylene, orthoxylylene (an isomer of xylene), carbon monoxide, hydrogen, and oxygen. Taxable chemicals constitute 67.4 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.

The linear nonyl phthalate di-ester is made by reacting a mix of primary C9 alcohol with phthalic anhydride. The ester is produced by esterification of 2 moles of a linear C9 alcohol with one