(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 °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 $C_4H_8$ [isobutylene] + 88 $C_5H_8$ [isoprene] → [7036 $C_4H_8$ + 88 $C_5H_8$] [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, orthoxylene (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

mole of phthalic anhydride in the presence of an acidic catalyst.

By using excess alcohol (up to 25% molar excess of C9 alcohol) and removing the water, the equilibrium is shifted towards the formation of the di-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.

The final ester is purified by neutralizing with a base such as an aqueous solution of sodium carbonate. Then excess alcohol is distilled off using steam/nitrogen stripping after neutralization. The remaining excess water is distilled off and the ester is then filtered using filter agents.

The degree of purity of the ester is up to >99.5 wt%. The overall formula is $C_{26}H_{42}O_4$ and the molecular weight is 418 g/mole, based on an average carbon number of the alkyl groups, with 9 carbons being the predominant number.

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-postion carbon of the alcohol. phthalic anhydride is obtained through air oxidation of o.xylene.

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

8 $C_2H_4$ [ethylene] + 2 CO [carbon monoxide] + 4 $H_2$ [hydrogen] + $C_8H_{10}$ [orthoxylene] + 3 $O_2$ [oxygen] → $C_{26}H_{42}O_4$ [linear nonyl phthalate] + 4 $H_2O$ [water]

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

(i) *Tax rate:* $7.69 per ton.

(ii) *Conversion factors:* 0.54 for ethylene and 0.25 for xylene.

(9) *Public docket number:* IRS–2025–0039.

**Michael Beker,**

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

[FR Doc. 2025–08317 Filed 5–12–25; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

### Agency Information Collection Activities; Comment Request for Conduit Arrangements Recordkeeping Requirements

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning conduit arrangements recordkeeping requirements.

**DATES:** Written comments should be received on or before July 14, 2025 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to *pra.comments@irs.gov*. Include OMB control number 1545–1440 or Conduit Arrangements Recordkeeping, in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form should be directed to LaNita Van Dyke (202) 317–6009, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at *Lanita.VanDyke@irs.gov*.

**SUPPLEMENTARY INFORMATION:**

*Title:* Conduit Arrangements Recordkeeping Requirements.

*OMB Number:* 1545–1440.

*Regulation Number:* T.D. 8611.

*Abstract:* Treasury Decision (TD) 8611 provides rules that permit the district director to recharacterize a financing arrangement as a conduit arrangement. The recharacterization will affect the amount of U.S. withholding tax due on financing transactions that are part of the financing arrangement. This TD requires parties to the financing arrangement maintain specific records about the transaction and its circumstances, as detailed in 26 CFR 1.881–4(c). Additionally, each Section 6038 or 6038A party to the financing arrangement must comply with the recordkeeping requirements of 26 CFR 1.6038A–3 with respect to records that are relevant to the determination under § 1.881–3 of the regulations.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 1,000.

*Estimated Time per Respondent:* 10 minutes.

*Estimated Total Annual Burden Hours:* 10,000 hours.

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.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: May 6, 2025.

**Molly J. Stasko,**

*Senior Tax Analyst.*

[FR Doc. 2025–08326 Filed 5–12–25; 8:45 am]

**BILLING CODE 4830–01–P**