

*Estimated Number of Responses:* 212.  
*Estimated Hours per Response:* 1–6 hours.

*Annual Estimated Total Annual Burden Hours:* 308.

*Frequency of Response:* Monthly/Annually.

(Authority: The Paperwork Reduction Act of 1995; 44 U.S.C. Chapter 35, as amended; and 49 CFR 1.49.)

By Order of the Maritime Administration.

**T. Mitchell Hudson, Jr.,**

*Secretary, Maritime Administration.*

[FR Doc. 2025–08313 Filed 5–12–25; 8:45 am]

**BILLING CODE 4910–81–P**

## DEPARTMENT OF TRANSPORTATION

### Maritime Administration

[Docket No. MARAD–2025–0071]

#### Request for Comments on the Renewal of a Previously Approved Information Collection: Quarterly Readiness of Strategic Seaport Facilities Reporting

**AGENCY:** Maritime Administration, Department of Transportation.

**ACTION:** Notice.

**SUMMARY:** The Maritime Administration (MARAD) invites public comments on our intention to request approval from the Office of Management and Budget (OMB) to renew an information collection in accordance with the Paperwork Reduction Act of 1995. The proposed collection OMB 2133–0548 (Quarterly Readiness of Strategic Seaport Facilities Reporting) is used by both Maritime Administration (MARAD) and Department of Defense (DoD) personnel to evaluate Strategic Commercial Seaport readiness to support military deployment and national emergencies. There are no changes since the last renewal. We are required to publish this notice in the **Federal Register** to obtain comments from the public and affected agencies.

**DATES:** Comments must be submitted on or before July 14, 2025.

**ADDRESSES:** You may submit comments identified by Docket No. MARAD–2025–0071 through one of the following methods:

- *Federal eRulemaking Portal:* [www.regulations.gov](http://www.regulations.gov). Search using the above DOT docket number and follow the online instructions for submitting comments.

- *Mail or Hand Delivery:* Docket Management Facility, U.S. Department of Transportation, 1200 New Jersey Avenue SE, West Building, Room W12–140, Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except on Federal holidays.

**Instructions:** All submissions must include the agency name and docket number for this rulemaking.

All comments received will be posted without change to [www.regulations.gov](http://www.regulations.gov) including any personal information provided.

**Comments are invited on:** (a) whether the proposed collection of information is reasonable for the Department's performance; (b) the accuracy of the estimated burden; (c) ways for the Department to enhance the quality, utility, and clarity of the information collection; and (d) ways that the burden could be lessened without reducing the quality of the collected information. The agency will summarize and/or include your comments in the request for OMB's clearance of this information collection.

#### FOR FURTHER INFORMATION CONTACT:

Matthew Butram, 202–366–1976, Office of Sealift Support, Room W25–218, Mail Stop 1, Maritime Administration, U.S. Department of Transportation, 1200 New Jersey Ave SE, Washington, DC 20590, Email: [matthew.butram@dot.gov](mailto:matthew.butram@dot.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Quarterly Readiness of Strategic Seaport Facilities Reporting.

*OMB Control Number:* 2133–0548.

*Type of Request:* Extension without change of a currently approved collection.

*Abstract:* This collection of information supports MARAD's emergency planning and preparedness actions related to Commercial Strategic Seaport readiness pursuant to E.O. 12656 and 49 CFR 1.81. In this regard, MARAD issues a Port Readiness Plan (PRP) to designated Strategic Commercial Seaports that identify specific facilities that DoD may need to support the deployment of United States Armed Forces, as well as national emergencies, or national defense needs. This collection of information on a quarterly basis is necessary to validate all PRP-identified facilities to DoD within the PRP-defined timeline.

*Respondents:* Commercial Strategic Seaports that were designated by the Commander of Military Surface Deployment and Distribution Command (SDDC) and were issued a PRP by MARAD.

*Affected Public:* Designated Commercial Strategic Seaports that have been issued a PRP.

*Estimated Number of Respondents:* 17.

*Estimated Number of Responses:* 68.

*Estimated Hours per Response:* 1.

*Annual Estimated Total Annual Burden Hours:* 68.

*Frequency of Response:* Quarterly.

(Authority: The Paperwork Reduction Act of 1995; 44 U.S.C. chapter 35, as amended; and 49 CFR 1.49.)

By Order of the Maritime Administration.

**T. Mitchell Hudson, Jr.,**

*Secretary, Maritime Administration.*

[FR Doc. 2025–08312 Filed 5–12–25; 8:45 am]

**BILLING CODE 4910–81–P**

## DEPARTMENT OF THE TREASURY

### Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB–2025–0004]

#### Proposed Information Collections; Comment Request (No. 95)

**AGENCY:** Alcohol and Tobacco Tax and Trade Bureau (TTB); Treasury.

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

**SUMMARY:** As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the continuing or proposed information collections listed below in this document.

**DATES:** We must receive your written comments on or before July 14, 2025.

**ADDRESSES:** You may send comments on the information collections described in this document using one of these two methods:

- *Internet*—To submit comments electronically, use the comment form for this document posted on the “*Regulations.gov*” e-rulemaking website at <https://www.regulations.gov> within Docket No. TTB–2025–0004.

- *Mail*—Send comments to the Paperwork Reduction Act Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street NW, Box 12, Washington, DC 20005.

Please submit separate comments for each specific information collection described in this document. You must reference the information collection's title, form number or recordkeeping requirement number (if any), and OMB control number in your comment.

You may view copies of this document, the relevant TTB forms, and any comments received at <https://www.regulations.gov> within Docket No. TTB–2025–0004. TTB has posted a link to that docket on its website at <https://www.ttb.gov/rrd/information-collection-notices>. You also may obtain paper copies of this document, the listed forms, and any comments received by contacting TTB's Paperwork Reduction Act Officer at the addresses or telephone number shown below.

**FOR FURTHER INFORMATION CONTACT:**

Michael Hoover, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street NW, Box 12, Washington, DC 20005; 202-453-1039, ext. 135; or complete the Regulations and Rulings Division contact form at <https://www.ttb.gov/contact-rrd>.

**SUPPLEMENTARY INFORMATION:****Request for Comments**

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), as part of a continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to comment on the proposed or continuing information collections described below, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Comments submitted in response to this document will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please do not include any confidential or inappropriate material in your comments.

*We invite comments on:* (a) Whether an information collection is necessary for the proper performance of the agency's functions, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the information collection's burden; (c) ways to enhance the quality, utility, and clarity of the information collected; (d) ways to minimize the information collection's burden 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 the requested information.

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 has a valid OMB control number.

**Information Collections Open for Comment**

Currently, we are seeking comments on the following forms, letterhead applications or notices, recordkeeping requirements, questionnaires, or surveys:

*OMB Control No. 1513-0004*

*Title:* Authorization to Furnish Financial Information and Certificate of Compliance.

*TTB Form Number:* TTB F 5030.6.

*Abstract:* Under its statutory and regulatory authorities, during an alcohol or tobacco permit application investigation, the Alcohol and Tobacco Tax and Trade Bureau (TTB) may require such applicants to show they have the financial standing necessary to conduct their operations in compliance with Federal law. However, the Right to Financial Privacy Act of 1978 (the Act; 12 U.S.C. 3401 *et seq.*) limits the Federal Government's access to the records of individuals held by financial institutions. The Act provides that a person may authorize a financial institution to disclose their individual records to a Federal agency, but it also requires the agency to certify to the institution that the agency has complied with the Act. To meet those requirements, a permit applicant uses TTB F 5030.6, Authorization to Furnish Financial Information and Certificate of Compliance, to authorize a financial institution to disclose their individual records to TTB, and TTB uses the form to certify to the institution that the agency has complied with the Act.

*Current Actions:* There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

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

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden*

- *Number of Respondents:* 10.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 10.
- *Average Per-Response Burden:* 0.25 hour.
- *Total Burden:* 2.5 hours.

*OMB Control No. 1513-0057*

*Title:* Letterhead Applications and Notices Relating to Wine.

*TTB Recordkeeping Number:* TTB REC 5120/2.

*Abstract:* Various provisions of chapter 51 of the Internal Revenue Code (IRC; 26 U.S.C. chapter 51) govern aspects of the production, treatment, and labeling of wine or authorize the Secretary of Treasury (the Secretary) to issue regulations regarding such matters. Under those IRC authorities, the TTB regulations in 27 CFR part 24 require wine premise proprietors to submit letterhead applications or notices to TTB when they desire to use alternate regulatory compliance methods or procedures or when they desire to undertake certain specified operations, particularly those that affect

the potential tax liability. In general, operations posing a greater jeopardy to the revenue require submission of letterhead applications subject to TTB approval, while operations posing less jeopardy to the revenue require submission of letterhead notices that do not require TTB pre-approval. This information collection is necessary to ensure that proposed alternative methods or procedures and wine operations comply with relevant laws and regulations, and do not jeopardize the revenue.

*Current Actions:* There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to a change in agency estimates, TTB is decreasing the number of respondents, responses, and burden hours associated with this information collection.

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

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden*

- *Number of Respondents:* 2,500.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 2,500.
- *Average Per-Response Burden:* 0.5 hour.
- *Total Burden:* 1,250 hours.

*OMB Control No. 1513-0074*

*Title:* Airlines Withdrawing Stock from Customs Custody.

*TTB Recordkeeping Number:* TTTB REC 5620/2.

*Abstract:* In general, under chapter 51 of the Internal Revenue Code (IRC), distilled spirits and wine produced in or imported into the United States are subject to Federal excise tax, but those taxes are subject to drawback (refund) when such products are subsequently exported from the United States, which, under 26 U.S.C. 5214 and 5362 includes the lading of such products as supplies on aircraft engaged in foreign flights. Also, under 19 U.S.C. 1309, those products may be withdrawn from customs custody without payment of tax for use as supplies on such aircraft. Additionally, those statutes authorize the Secretary to issue regulations regarding such withdrawals. Under its delegated authorities, the TTB alcohol export regulations in 27 CFR part 28 require airlines to account for distilled spirits and wine withdrawn from their stocks held in customs custody at airports for use as supplies on aircraft engaged in foreign flights. Accounting for such withdrawals, whether made subject to drawback or without payment

of tax, is necessary to protect the revenue as the collected information allows TTB to verify export drawback claims and detect diversion of untaxed distilled spirits and wine into the domestic market.

*Current Actions:* There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

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

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden*

- *Number of Respondents:* 25.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 25.
- *Average Per-Response Burden:* 100 hours.
- *Total Burden:* 2,500 hours.

*OMB Control No. 1513-0087*

*Title:* Labeling and Advertising Requirements Under the Federal Alcohol Administration Act.

*Abstract:* As required by the Federal Alcohol Administration Act (FAA Act) at 27 U.S.C. 205(e) and (f), the Secretary has issued regulations, administered by TTB, regarding the labeling and advertising of wine, distilled spirits, and malt beverages, which are contained in 27 CFR parts 4, 5, and 7, respectively. The FAA Act provides that these regulations should, among other things, prohibit consumer deception and the use of misleading statements on labels and ensure that labels provide the consumer with adequate information as to the identity and quality of the product. Under those regulations, bottlers and importers of alcohol beverages must provide certain mandatory information, conform to regulatory requirements regarding certain voluntary disclosures, and adhere to certain presentation standards for statements made on labels and in advertisements of alcohol beverages. Those regulations ensure that consumers are provided with adequate, legible, and non-deceptive or misleading information as to the identity and quality of such products.

*Current Actions:* There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to a change in agency estimates, TTB is increasing the number of respondents, responses, and burden hours associated with this information collection.

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

*Affected Public:* Businesses and other for-profits.

*Estimated Annual Burden*

- *Number of Respondents:* 15,000.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 15,000.
- *Average Per-Response Burden:* 1 hour.
- *Total Burden:* 15,000 hours.

*OMB Control No. 1513-0089*

*Title:* Records Supporting Drawback Claims on eligible Articles Brought into the United States from Puerto Rico or the Virgin Islands.

*TTB Recordkeeping Number:* TTB REC 5530/3.

*Abstract:* Under the IRC at 26 U.S.C. 7652(g), the provisions of 26 U.S.C. 5111-5114 providing for drawback (refund) of Federal excise taxes paid on distilled spirits used in certain nonbeverage products—medicines, medicinal preparations, food products, flavors, flavoring extracts, and perfumes—also apply to such articles brought into the United States from Puerto Rico or the U.S. Virgin Islands. In particular, 26 U.S.C. 5112 requires nonbeverage product drawback claimants to keep the records necessary to document the information provided in such claims, subject to regulations prescribed by the Secretary. Based on those IRC authorities, the TTB regulations at 27 CFR 26.174 and 26.310 require persons making nonbeverage product drawback claims on eligible articles brought into the United States from Puerto Rico or the U.S. Virgin Islands to keep certain business, formula, and taxpayment records documenting the data regarding the distilled spirits and articles in question provided in such claims. Those persons must maintain the required records at their business premises for at least 3 years, during which time TTB may inspect the records to verify the data provided in their claims. TTB's verification of such nonbeverage product drawback claims is necessary to protect the revenue and ensure compliance with relevant statutory and regulatory requirements.

*Current Actions:* There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

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

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden*

- *Number of Respondents:* 10.

- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 10.
- *Average Per-Response Burden:* 1 hour.
- *Total Burden:* 10 hours.

*OMB Control No. 1513-0093*

*Title:* Application for Extension of Time for Payment of Tax; Application for Installment Agreement.

*TTB Form Numbers:* TTB F 5600.38; TTB F 5600.31.

*Abstract:* The IRC at 26 U.S.C. 6161 authorizes the Secretary to grant taxpayers up to 6 months of additional time to pay taxes due on any return required under the IRC. In addition, the IRC at 26 U.S.C. 6159 authorizes the Secretary to enter into a written agreement with a taxpayer to allow installment payments of taxes due if the Secretary determines such an agreement will facilitate full or partial payment. Under those IRC authorities, TTB has issued two taxpayer relief application forms, TTB F 5600.38 for time extension requests, and TTB F 5600.31 for installment payment agreement requests. Using the relevant form and any required supporting documentation, an excise taxpayer regulated by TTB identifies themselves, the specific excise tax and amount in question, their current financial situation, and the reasons why the requested taxpayer relief is necessary. TTB evaluates the provided information, records its decision to approve or disapprove the requested taxpayer relief on the submitted form, and notifies the applicant of its decision by returning a copy of the form.

*Current Actions:* There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

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

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden*

- *Number of Respondents:* 200.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 200.
- *Average Per-Response Burden:* 1.5 hours.
- *Total Burden:* 300 hours.

*OMB Control No. 1513-0104*

*Title:* Information Collected in Support of Wine Producer Tax Credit Transfers.

*TTB Recordkeeping Number:* TTB REC 5120/11.

*Abstract:* Under the IRC at 26 U.S.C. 5041(c), importers and domestic

producers may take certain tax credits on specified quantities of wine, including hard cider, imported or removed from their premises during a calendar year. In addition, under that IRC section, domestic producers may transfer their wine tax credits to other bonded premises that store their wine and ship it on their instructions, provided that the producer supplies such transferees with the information necessary to properly determine the transferee's allowable tax credits. Under that IRC authority, the TTB regulations in 27 CFR part 24 require wine producers to provide such transferees with a written record containing certain information regarding the producer, transferee, the wine, its tax rate, its removal, and the tax credits involved. The required information may be supplied and maintained using usual and customary business records such as shipping invoices. The required information is necessary to ensure that the IRC provisions regarding wine producer tax credits and their transfer are properly applied.

*Current Actions:* There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

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

*Affected Public:* Businesses and other for-profits.

#### *Estimated Annual Burden*

- *Number of Respondents:* 3,000.
- *Average Responses per Respondent:* 10 per year.
- *Number of Responses:* 30,000.
- *Average Per-Response Burden:* 1 hour.
- *Total Burden:* 30,000 hours.

#### *OMB Control No. 1513-0114*

*Title:* Beer for Exportation.

*TTB Form Number:* TTB F 5130.12.

*Abstract:* Under the IRC at 26 U.S.C. 5051, Federal excise tax is imposed on beer removed from domestic breweries for consumption or sale, but under 26 U.S.C. 5053, brewers may remove beer without payment of tax for export purposes, subject to regulations prescribed by the Secretary. As such, the TTB regulations in 27 CFR part 28 allow brewers to remove beer without payment of tax for export to a foreign county, use as supplies on certain vessels or aircraft, transfer to a foreign trade zone for export, or shipment to U.S. armed forces stationed overseas. Those regulations also require brewers to give notice of each such removal on form TTB F 5130.12, or brewers may apply to TTB to use an alternative

procedure to report beer removed for export purposes via a monthly summary report, provided that the brewer completes the notification section of TTB F 5130.12 for each removal and maintains the form and the related supporting export verification records at their premises. TTB uses the required information to account for beer removed without payment of tax for export purposes and ensure that such beer is not diverted into the taxable domestic market.

*Current Actions:* There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

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

*Affected Public:* Businesses or other for-profits.

#### *Estimated Annual Burden*

- *Number of Respondents:* 300.
- *Average Responses per Respondent:* 14.667.
- *Number of Responses:* 4,400.
- *Average Per-Response Burden:* 2.386 hours.
- *Total Burden:* 10,500 hours.

#### *OMB Control No. 1513-0116*

*Title:* Bond for Drawback Under 26 U.S.C. 5111.

*TTB Form Number:* TTB F 5154.3.

*Abstract:* The IRC authorizes drawback (refund) of all but \$1.00 per gallon of the Federal excise tax paid on distilled spirits subsequently used in the manufacture of certain nonbeverage products such as medicines, food products, flavors, and perfumes. Manufacturers making such products must file claims proving their eligibility for drawback, and respondents may file such claims either on a monthly or a quarterly basis. The IRC also authorizes the Secretary to require persons filing monthly nonbeverage product drawback claims to provide a bond. See 26 U.S.C. 5111-5114. The TTB regulations in 27 CFR parts 17 and 26 require monthly nonbeverage drawback claimants to file such a bond using form TTB F 5154.3. The required bond ensures repayment of paid claims later found to be ineligible for nonbeverage drawback in cases when the claimant is unable to repay the taxes due.

*Current Actions:* There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

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

*Affected Public:* Businesses or other for-profits.

#### *Estimated Annual Burden*

- *Number of Respondents:* 10.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 10.
- *Average Per-Response Burden:* 24 minutes.
- *Total Burden:* 4 hours.

#### *OMB Control No. 1513-0131*

*Title:* Certificate of Taxpaid Alcohol.

*TTB Form Number:* TTB F 5100.4.

*Abstract:* The IRC authorizes drawback (refund) of all but \$1.00 per gallon of the Federal excise tax paid on distilled spirits subsequently used in the manufacture of certain nonbeverage products such as medicines, food products, flavors, and perfumes. See 26 U.S.C. 5111-5114. In addition, nonbeverage products produced in the United States and then exported are also eligible for drawback of all excise taxes paid on the distilled spirits used to make those products. See 19 U.S.C. 1313(d). Under the TTB regulations in part 17, a respondent may make an export drawback claim to U.S. Customs and Border Protection (CBP) for the full amount of tax paid if they have previously made no claim to TTB. Alternatively, a respondent may claim the remaining \$1.00 per proof gallon of excise tax paid if they have or will file a claim with TTB under 26 U.S.C. 5114. When a respondent wishes to make a full or partial export drawback claim to CBP, they first submit form TTB F 5100.4, Certificate of Taxpaid Alcohol, to TTB, listing the source and amount of distilled spirits eligible for drawback and the amount of excise taxes claimed. TTB verifies the provided information and certifies on the form that it has issued no previous certificate for the described distilled spirits. As such, the collected information is necessary to ensure that export drawback is provided consistent with the relevant statutory provisions.

*Current Actions:* There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

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

*Affected Public:* Businesses or other for-profits.

#### *Estimated Annual Burden*

- *Number of Respondents:* 10.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 10.
- *Average Per-Response Burden:* 0.5 hour.
- *Total Burden:* 5 hours.

Dated: May 8, 2025.

**Amy R. Greenberg,**  
Acting Assistant Administrator, Headquarters  
Operations.

[FR Doc. 2025-08407 Filed 5-12-25; 8:45 am]

BILLING CODE 4810-31-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Superfund Tax on Chemical Substances; Request To Modify List of Taxable Substances; Notice of Filing for Bromobutyl Isobutylene Isoprene Rubber (x = 7071, y = 59, z = 50)

**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 bromobutyl isobutylene isoprene rubber ((C<sub>4</sub>H<sub>8</sub>)<sub>x</sub>(C<sub>5</sub>H<sub>8</sub>)<sub>y</sub>(Br<sub>2</sub>)<sub>z</sub>; x = 7071, y = 59, z = 50), also known as BIIR, 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-2025-0042 or BIIR ((C<sub>4</sub>H<sub>8</sub>)<sub>x</sub>(C<sub>5</sub>H<sub>8</sub>)<sub>y</sub>(Br<sub>2</sub>)<sub>z</sub>; x = 7071, y = 59, z = 50)) 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 BIIR ((C<sub>4</sub>H<sub>8</sub>)<sub>x</sub>(C<sub>5</sub>H<sub>8</sub>)<sub>y</sub>(Br<sub>2</sub>)<sub>z</sub>; x = 7071, y = 59, z = 50)), 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 BIIR be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of BIIR 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:* Bromobutyl isobutylene isoprene rubber ((C<sub>4</sub>H<sub>8</sub>)<sub>x</sub>(C<sub>5</sub>H<sub>8</sub>)<sub>y</sub>(Br<sub>2</sub>)<sub>z</sub>; x = 7071, y = 59, z = 50).

The substance is also known as BIIR.

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

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 4002.39.00.

(ii) *Schedule B number:* 4002.39.00.

(iii) *CAS number:* 68441-14-5.

(4) *Petition filing dates:*

(i) *Petition filing date for purposes of making a determination:* April 8, 2023.

(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:* BIIR is a synthetic rubber commonly used for the inner liner of tubeless tires.

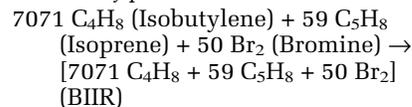
BIIR is made from butylene and bromine. Taxable chemicals constitute 99.01 percent by weight of the materials used to produce this substance.

(6) *Process identified in petition as predominant method of production of substance:* The predominant method of regular butyl rubber production is using a carbocationic polymerization reaction of isobutylene and a comonomer of isoprene. The catalyst system used is typically composed of aluminum chloride, boron trifluoride or similar 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 butyl rubber polymer. To obtain

this high molecular weight polymer it is necessary for the feed monomers to be as pure as possible 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 finished and packaged.

The polymerization process for BIIR starts with the exact same process for regular butyl rubber outlined above. A subsequent halogenation step is then carried out in a well agitated vessel to ionically substitute a bromine molecule to the polymer backbone while the polymer is dissolved in an appropriate solvent. The solvent is then flashed precipitating out a solid which is then baled and packaged.

(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:* \$9.63 per ton.

(ii) *Conversion factors:* 0.97 for butylene, 0.02 for bromine.

(9) *Public docket number:* IRS-2025-0042.

**Michael Beker,**

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

[FR Doc. 2025-08328 Filed 5-12-25; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Superfund Tax on Chemical Substances; Request To Modify List of Taxable Substances; Notice of Filing for Neo Pentanoic Acid

**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 neo pentanoic acid 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.