

IRS confirmation of the accuracy of the information published.

(b) *Petition Content.*

(1) *Substance name:* Di-isononyl phthalate.

(2) *Petitioner:* Exxon Mobil Corporation, an exporter of di-isononyl phthalate.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2917.33.00.50.

(ii) *Schedule B number:* 2917.33.00.50.

(iii) *CAS number:* 68515-48-0.

(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:* Di-isononyl phthalate is a preferred choice PVC plasticizer for large-volume general use applications. It is suited for a variety of flexible PVC plastisol, extruded, and molded parts applications including coated fabrics, sheet products, tubing, gasketing, and wire insulation and jacketing. It is also used in wire and cable applications due to its good dielectric properties.

Di-isononyl phthalate is made from propylene and orthoxylene, which is an isomer of the taxable chemical xylene. Taxable chemicals constitute 62.90 percent by weight of the materials used to produce this substance.

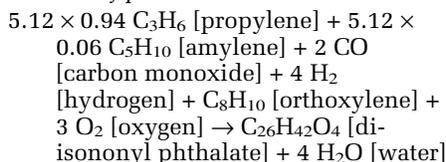
(6) *Process identified in petition as predominant method of production of substance:* The predominant method of producing di-isononyl phthalate is via the esterification process. Most plasticizers are products of simple esterification reactions, which can be readily carried out in heated kettles with agitation and provision for water takeoff. While some plants produce plasticizers by such batch methods, newer, highly automated plants operate continuously, particularly if they emphasize a single product.

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. The reaction usually requires an excess of alcohol, which is readily recycled. Analogous syntheses yield aliphatic dicarboxylic acid esters, benzoates, and trimellitates.

The hydrogen used for these reactions is not produced from steam-methane reforming; the source is from PO_x reactor, which feeds liquids, not methane. The PO_x 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; it does not feed gas (such as methane) or solids. 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:*



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

(i) *Tax rate:* \$7.11 per ton.

(ii) *Conversion factors:* 0.48 for propylene, 0.25 for xylene.

(9) *Public docket number:* IRS-2025-0046.

Michael Beker,

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

[FR Doc. 2025-08503 Filed 5-13-25; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request for TD 8656 Collection 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning the collection requirements of TD 8656, Imposition of the Accuracy-Related Penalty.

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.comment@irs.gov.

Please include the information collection's "OMB number 1545-1426" or Section 6662—Imposition of the Accuracy-Related Penalty in the Subject line of the message.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, (202) 317-6009, 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: Section 6662—Imposition of the Accuracy-Related Penalty.

OMB Number: 1545-1426.

Regulation Project Number: TD 8656.

Abstract: Treasury Decision (TD) 8656 provides guidance on the accuracy-related penalty imposed on underpayments of tax caused by substantial and gross valuation misstatements as defined in Internal Revenue Code sections 6662(e) and 6662(h). An amount can be excluded from the penalty if certain requirements are met and a taxpayer maintains documentation, as detailed in 26 CFR 1.6662-6(d)(2)(iii), of how a transfer price was determined for a transaction subject to Code section 482.

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 Numbers of Responses: 2,500.

Estimated Time per Respondent: 8 hours 3 minutes.

Estimated Total Annual Burden Hours: 20,125 hours.

The following paragraph applies to all of 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 as long as 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 7, 2025.

Molly J. Stasko,

Senior Tax Analyst.

[FR Doc. 2025-08424 Filed 5-13-25; 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 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 nonyl 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-2025-0045 or linear nonyl 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 Nonyl 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: 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 linear nonyl 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 nonyl 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 nonyl undecyl phthalate.

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

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 3812.20.10.00.

(ii) *Schedule B number:* 3812.20.0000.

(iii) *CAS number:* 68515-43-5.

(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 undecyl 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 undecyl phthalate is made from ethylene and orthoxylene, an isomer of the taxable chemical xylene.

Taxable chemicals constitute 69.14 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 undecyl phthalate is via the esterification process. The linear nonyl undecyl phthalate di-ester is made by reacting a mix of primary C9 alcohol and primary C11 alcohol with phthalic anhydride. The ester is produced by esterification of 1 mole of a linear C9 alcohol and 1 mole of a linear C11 alcohol mix with one mole of phthalic anhydride in the presence of an acidic catalyst. By using excess alcohol (up to 25% molar excess of the alcohol mix) 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 C₂₈H₄₆O₄ and the molecular weight is 446 g/mole, based on an average carbon number of the alkyl groups, which are C9 and C11 carbons. The linear C9/C11 alcohols are obtained through hydroformylation of Octene/Decene. Octene/Decene is obtained through ethylene oligomerization. Hydroformylation is the reaction of Octene/Decene, 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/Decene gives Nonanol/Undecanol. The hydroformylation induces 0.3 branches per molecule predominantly on the 2-position carbon of the alcohol. Phthalic anhydride is obtained through air oxidation of orthoxylene.

The hydrogen used for these reactions is not produced from steam-methane reforming; the source 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; it does not feed gas (such as methane) or solids. The unit feeds a variety of