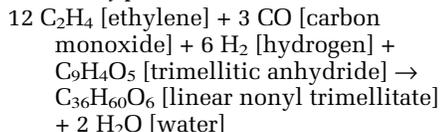


(7) *Stoichiometric material consumption equation, based on process identified as predominant method of production:*



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

(i) *Tax rate:* \$5.55 per ton.

(ii) *Conversion factors:* 0.57 for ethylene.

(9) *Public docket number:* IRS–2025–0053.

**Michael Beker,**

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

[FR Doc. 2025–08712 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 DIPE—di-isopropyl Ether

**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 DIPE—di-isopropyl ether 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–2025–0049 or DIPE—Di-isopropyl Ether) 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 DIPE—Di-isopropyl Ether), 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 DIPE—di-isopropyl ether be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of DIPE—di-isopropyl ether 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:* DIPE—di-isopropyl ether.

(2) *Petitioner:* Exxon Mobil Corporation, an exporter of DIPE—di-isopropyl ether.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2909.19.18.00.

(ii) *Schedule B number:*

2909.19.18.00.

(iii) *CAS number:* 108–20–3.

(4) *Petition filing dates:*

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

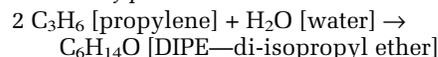
(ii) *Petition filing date for purposes of section 11.02 of Rev. Proc. 2022–26, as modified by section 3 of Rev. Proc. 2023–20:* July 1, 2022.

(5) *Description from petition:* DIPE—di-isopropyl ether is a high purity diisopropylether suitable for gasoline additives; mineral, vegetable, and animal oil extraction; varnish removers; and waxes, resins, dyes, and paints.

DIPE—di-isopropyl ether is produced using propylene. Taxable chemicals constitute 82.40 percent by weight of the materials used to produce this substance.

(6) *Process identified in petition as predominant method of production of substance:* DIPE—di-isopropyl ether is produced via isopropyl alcohol (IPA) production using a two-step indirect hydration process. A mixed propane/propylene stream is reacted with aqueous sulfuric acid to form a H<sub>2</sub>SO<sub>4</sub>/propylene extract. The formed isopropyl hydrogen sulfate is further reacted with additional IPA under acidic conditions to form DIPE—di-isopropyl ether such that two moles of isopropanol are converted to 1 mole of DIPE—di-isopropyl ether and 1 mole of water.

(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:* \$7.99 per ton.

(ii) *Conversion factors:* 0.82 for propylene.

(9) *Public docket number:* IRS–2025–0049.

**Michael Beker,**

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

[FR Doc. 2025–08711 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 Isooctyl 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 isooctyl 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–2025–0052 or Isooctyl 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 Isooctyl 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 isooctyl 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 isooctyl 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:* Isooctyl alcohol.

(2) *Petitioner:* Exxon Mobil

Corporation, an exporter of isooctyl alcohol.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2905.16.00.50.

(ii) *Schedule B number:* 2905.16.0050.

(iii) *CAS number:* 68526–83–0.

(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.

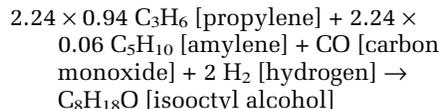
(5) *Description from petition:* Isooctyl alcohol is a branched alcohol used in applications such as surfactant.

Isooctyl alcohol is produced using propylene. Taxable chemicals constitute 68.10 percent by weight of the materials used to produce this substance.

(6) *Process identified in petition as predominant method of production of substance:* Isooctyl alcohol is produced in an oxonation reaction. Plasticizer alcohols, including isooctyl alcohol, are derived from the oxo reaction with branched olefins. Refinery-connected polygas units generate many of these olefins as purified cuts or fractions. For example, isooctyl alcohol is produced from heptene, which is an isomeric mixture of C7 olefins that are derived from the reaction of propylene and butylenes. The extent of branching in heptane depends on the reaction conditions and feedstock ratio at the polygas units. Since these conditions are variable, the specifications of the alcohol product may vary among producers.

The hydrogen used for these reactions are not produced from steam-methane reforming. The source of H<sub>2</sub> 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 H<sub>2</sub> 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:*



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

(i) *Tax rate:* \$6.62 per ton.

(ii) *Conversion factors:* 0.68 for propylene.

(9) *Public docket number:* IRS–2025–0052.

**Michael Beker,**

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

[FR Doc. 2025–08707 Filed 5–15–25; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Claim for Refund of Income Tax Return Preparer Penalties**

**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 information collection requirements related to claim for refund of income tax return preparer penalties.

**DATES:** Written comments should be received on or before July 15, 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](mailto:pra.comments@irs.gov). Include OMB control number 1545–0240, Claim for Refund of Income Tax Return Preparer Penalties, in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the form should be directed to Kerry Dennis at (202) 317–5751, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Kerry.L.Dennis@irs.gov](mailto:Kerry.L.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Claim for Refund of Income Tax Return Preparer Penalties.

*OMB Number:* 1545–0240.

*Form Number:* 6118.

*Abstract:* Form 6118 is used by tax return preparers to file for a refund of penalties incorrectly charged. The information enables the IRS to process the claim and have the refund issued to the tax return preparer.

*Current Actions:* There are no changes to the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

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

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

*Estimated Number of Respondents:* 5,000.

*Estimated Time per Respondent:* 1 hour, 8 minutes.