



Internal Revenue Service

Superfund Tax on Chemical Substances; Request to Modify List of Taxable Substances; Notice of Filing for Methyl Ethyl Ketoxime

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 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 methyl ethyl ketoxime be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). This notice of filing also requests comments on the petition. This notice of filing is not a determination that the List is modified.

DATES: Written comments and requests for a public hearing must be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

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-2023-0032 or methyl ethyl ketoxime) 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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:LPD:PR (Notice of Filing for Methyl Ethyl Ketoxime), Room 5203, P.O. Box 7604, Ben Franklin Station, Washington D.C. 20044. All comments received are part of the public record and subject to public disclosure. All comments received will be posted without change to 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).

Request to Add Substance to the List:

(a) Overview. The petition requesting the addition of methyl ethyl ketoxime to the List is based on weight and contains the information detailed in paragraph (b) of this section. The information is provided for public notice and comment pursuant to section 9 of Rev. Proc. 2022-26. The publication of petition content in this notice of filing does not constitute Department of the Treasury or IRS confirmation of the accuracy of the information published.

(b) Petition Content.

(1) Substance name: Methyl ethyl ketoxime (MEKO)

(2) Petitioner: AdvanSix Inc., an exporter of methyl ethyl ketoxime

(3) Proposed classification numbers:

(i) HTSUS number: 2928.00.10

(ii) Schedule B number: 2928.00.1000

(iii) CAS number: 96-29-7

(4) Petition filing date: July 10, 2023

(5) Petition filing date for purposes of section 11.02 of Rev. Proc. 2022-26, as modified by section 3 of Rev. Proc. 2023-20: January 1, 2023

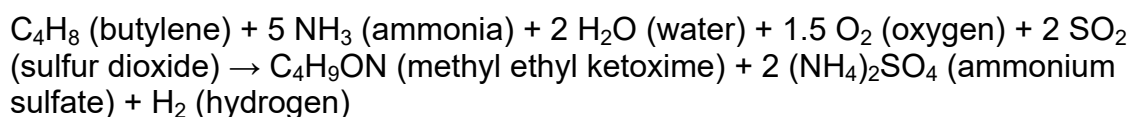
(6) Description of petition: According to the petition, MEKO is a clear liquid and a high-efficiency, anti-skinning agent that is used for air-drying paints, inks, and coatings. The vast majority of the production of MEKO is by the conventional method developed in the late 1960s, via a route that involves condensation of methyl ethyl ketone with a hydroxylamine salt in the presence of a base. More specifically, methyl ethyl ketone is oximated with Raschig hydroxylamine to yield MEKO. More recently a “peroxide route” was developed and thought to provide a more selective production of MEKO. The peroxide route involves the liquid-phase ammoximation of methyl ethyl ketone with H₂O₂, and ammonia, over Ti-MWW catalyst. Because of incumbent systems already in

use, this peroxide route method is not widely adapted.

MEKO is made from ammonia, sulfuric acid, and butylene; however, sulfuric acid is cancelled from the stoichiometric material consumption equation due to no net consumption/production. The percent of MEKO produced with taxable chemicals is 39.97, by weight, of all materials used in the production of MEKO.

(7) Process identified in petition as predominant method of production of substance: The conventional method developed in the late 1960s, via a route that involves condensation of methyl ethyl ketone with a hydroxylamine salt in the presence of a base. More specifically, methyl ethyl ketone is oximated with Raschig hydroxylamine to yield MEKO.

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



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

(i) Tax rate: \$11.41 per ton

(ii) Conversion factors: 0.98 for ammonia; 0.64 for butylene

(10) Public docket number: IRS-2023-0032

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