



## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Superfund Tax on Chemical Substances; Request to Modify List of Taxable Substances; Notice of Filing for Di-isobutylene**

**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 di-isobutylene 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 **[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 <https://www.regulations.gov> (indicate public docket number IRS-2025-0037 or Di-isobutylene) 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Di-isobutylene), 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 <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. Peebles 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 di-isobutylene be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of di-isobutylene 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:* Di-isobutylene

(2) *Petitioner:* TPC Group, Inc., an exporter of di-isobutylene.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2901.29.1050

(ii) *Schedule B number:* 2901.29.6000

(iii) *CAS number:* 25167-70-8

(4) *Petition filing dates:*

(i) *Petition filing date for purposes of making a determination:* April 8, 2025

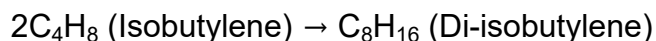
(ii) *Petition filing date for purposes of section 11.02 of Rev. Proc. 2022-26, as*

(5) *Description from petition:* According to the petition, di-isobutylene (sometimes referred to as "DIB") is a mixture of dimerized isobutylene isomers that is a liquid product with a gasoline like consistency. It typically has a single unsaturated double bond per dimer that can be used for further chemistry. Di-isobutylene is largely derivatized for use as an antioxidant, adhesive resin, surfactant, plasticizer, as an additive in polymer, rubber, and lubricant formulations as well as in personal care products. When hydrogenated, it becomes octane and used in fuel blending.

Di-isobutylene is made from isobutylene, which is an isomer of the taxable chemical butylene. Taxable chemicals constitute 100.00 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 production is the cationic dimerization (polymerization) of isobutylene monomers. An acid catalyst (typically a sulfonic acid resin) and polar moderator are used to generate a stable cation on the tertiary carbon of isobutylene. This cation induces a chain growth dimerization that incorporates isobutylene monomer. The catalyst is not a component of the resulting di-isobutylene.

(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:* \$9.74 per ton

(ii) *Conversion factors:* 1.00 butylene

(9) *Public docket number:* IRS-2025-0037

**Michael Beker,**

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IRS Office of Chief Counsel.*

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