



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Request to Modify List of Taxable

Substances; Notice of Filing for Di-IsoDecyl 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 di-isodecyl 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 **[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-2025-0040 or di-isodecyl 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Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Di-IsoDecyl Phthalate), 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 diisodecyl 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 diisodecyl 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:* Diisodecyl phthalate

(2) *Petitioner:* Exxon Mobil Corporation, an exporter of diisodecyl phthalate

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2917.33.00.10

(ii) *Schedule B number:* 2917.33.00.10

(iii) *CAS number:* 68515-49-1

(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:* Di-isodecyl phthalate is a plasticizer is plasticizer used in plastic and rubber products. Some examples of use are: as a plasticizer in polyvinyl chloride (PVC); in building and construction materials; in automotive care and fuel products; and in other commercial and consumer products, including adhesives and sealants, paints and coatings, electrical and electronic products, and other plastic and rubber products.

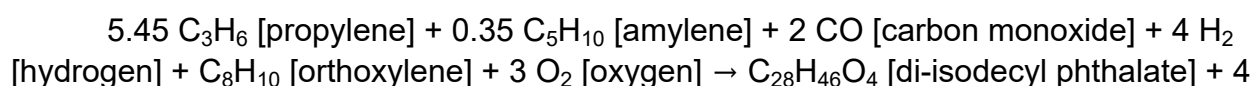
Di-isodecyl phthalate is made from propylene, orthoxylene (an isomer of xylene), amylene, carbon monoxide, hydrogen, and oxygen. Taxable chemicals constitute 64.5 percent by weight of the materials used to produce this substance.

(6) *Process identified in petition as predominant method of production of substance:* The predominant method of producing linear nonyl phthalate is via Esterification.

This process can be readily carried out in heated kettles with agitation and provision for water takeoff. 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. In the case of phthalates, the esterification is carried out through the reaction of phthalic anhydride and 2-ethylhexanol to produce dioctyl phthalate (DOP).

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

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



H₂O [water]

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

(i) *Tax rate:* \$7.31 per ton

(ii) *Conversion factors:* 0.51 for propylene and 0.24 for xylene

(9) *Public docket number:* IRS-2025-0040

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