DEPARTMI

Internal Revenue Service

Superfund Tax on Chemical Substances; Request to Modify List of Taxable Substances; Notice of Filing for Bromobutyl Isobutylene Isoprene Rubber (x = 7071, y = 59, z = 50)

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 bromobutyl isobutylene isoprene rubber ($(C_4H_8)_x(C_5H_8)_y(Br_2)_z$; x = 7071, y = 59, z = 50), also known as BIIR, 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-2025-0042 or BIIR ($(C_4H_8)_x(C_5H_8)_y(Br_2)_z$; x = 7071, y = 59, z = 50)) 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 BIIR ($(C_4H_8)_x(C_5H_8)_y(Br_2)_z$; x = 7071, y = 59, z = 50)), 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: 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 BIIR be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of BIIR 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*: Bromobutyl isobutylene isoprene rubber

($(C_4H_8)_x(C_5H_8)_y(Br_2)_z$; x = 7071, y = 59, z = 50)

The substance is also known as BIIR.

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

(3) *Proposed classification numbers*:

(i) *HTSUS number*: 4002.39.00

(ii) *Schedule B number*: 4002.39.00

(iii) *CAS number*: 68441-14-5

(4) *Petition filing dates*:

(i) *Petition filing date for purposes of making a determination*: April 8, 2023

(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*: BIIR is a synthetic rubber commonly used for the inner liner of tubeless tires.

BIIR is made from butylene and bromine. Taxable chemicals constitute 99.01 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 regular butyl rubber production is using a carbocationic polymerization reaction of isobutylene and a comonomer of isoprene. The catalyst system used is typically composed of aluminum chloride, boron trifluoride or similar dissolved in a methyl chloride solvent. Monomer feed of isobutylene and isoprene dissolved in a methyl chloride solvent are fed to a reactor operated at approximately -100°C to control the rapid exothermic polymerization reaction generating a high molecular weight butyl rubber polymer. To obtain this high molecular weight polymer it is necessary for the feed monomers to be as pure as possible ensuring that the feed system stays as dry as possible. The methyl chloride and unreacted monomers are flashed overhead and recycled back to the feed system while the polymer is precipitated out as a solid which is finished and packaged.

The polymerization process for BIIR starts with the exact same process for regular butyl rubber outlined above. A subsequent halogenation step is then carried out

in a well agitated vessel to ionically substitute a bromine molecule to the polymer backbone while the polymer is dissolved in an appropriate solvent. The solvent is then flashed precipitating out a solid which is then baled and packaged.

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

7071 C_4H_8 (Isobutylene) + 59 C_5H_8 (Isoprene) + 50 Br_2 (Bromine) → [7071 C_4H_8 + 59 C_5H_8 + 50 Br_2] (BIIR)

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

(i) *Tax rate*: $9.63 per ton

(ii) *Conversion factors*: 0.97 for butylene, 0.02 for bromine

(9) *Public docket number*: IRS-2025-0042

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