



## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

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

#### Substances; Notice of Filing for Neo Pentanoic Acid

**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 neo pentanoic acid 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-2025-0047 or neo pentanoic acid) 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Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Neo Pentanoic Acid), 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:** Camille Edwards Bennehoff 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 neo pentanoic acid be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of neo pentanoic acid 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:* Neo pentanoic acid

(2) *Petitioner:* Exxon Mobil Corporation, an exporter of neo pentanoic acid

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2915.60.50.00

(ii) *Schedule B number:* 2915.60.0000

(iii) *CAS number:* 75-98-9

(4) *Petition filing dates:*

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

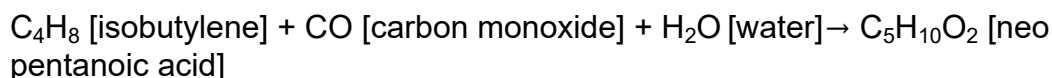
(ii) *Petition filing date for purposes of section 11.02 of Rev. Proc. 2022-26, as*

(5) *Description from petition:* Neo pentanoic acid is a sterically hindered acid used as a building block for coating derivatives.

Neo pentanoic acid is made from butylene. Taxable chemicals constitute 54.90 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 neo pentanoic acid is via Koch synthesis. Isobutylene is reacted with carbon monoxide (CO) at >1000 psig and a highly acidic (Lewis acid) catalyst (Koch reaction) in a continuous, stirred tank reactor. The acid is sent to a distillation tower finishing section. Light rejects (paraffins, olefins, and light acids) are removed, prime Neopentanoic acid is recovered at high purity (>99.7 wt%), and acidic byproducts removed.

(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:* \$5.36 per ton

(ii) *Conversion factors:* 0.55 for butylene

(9) *Public docket number:* IRS-2025-0047

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