



DEPARTMENT OF THE TREASURY

Internal Revenue Service

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

Substances; Notice of Filing for Di-IsoNonyl 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-isononyl 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-2025-0046 or di-isononyl 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Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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-IsoNonyl 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: 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 di-isononyl 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 di-isononyl 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:* Di-isononyl phthalate

(2) *Petitioner:* Exxon Mobil Corporation, an exporter of di-isononyl phthalate

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2917.33.00.50

(ii) *Schedule B number:* 2917.33.00.50

(iii) *CAS number:* 68515-48-0

(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:* Di-isononyl phthalate is a preferred choice PVC plasticizer for large-volume general use applications. It is suited for a variety of flexible PVC plastisol, extruded, and molded parts applications including coated fabrics, sheet products, tubing, gasketing, and wire insulation and jacketing. It is also used in wire and cable applications due to its good dielectric properties.

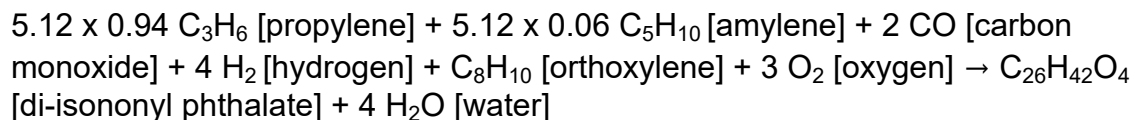
Di-isononyl phthalate is made from propylene and orthoxylene, which is an isomer of the taxable chemical xylene. Taxable chemicals constitute 62.90 percent by weight of the materials used to produce this substance.

(6) *Process identified in petition as predominant method of production of substance:* The predominant method of producing di-isononyl phthalate is via the esterification process. Most plasticizers are products of simple esterification reactions, which can be readily carried out in heated kettles with agitation and provision for water takeoff. While some plants produce plasticizers by such batch methods, newer, highly automated plants operate continuously, particularly if they emphasize a single product. 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. The reaction usually requires an excess of alcohol, which is readily recycled. Analogous syntheses yield aliphatic dicarboxylic acid esters, benzoates, and trimellitates.

The hydrogen used for these reactions is not produced from steam-methane reforming; the source is from POx reactor, which feeds liquids, not methane. The POx process is an industrial process that converts hydrocarbons feeds into syngas (a combination of H₂ and CO gas). The hydrocarbon feed is in the liquid state; it does not feed gas (such as methane) or solids. The unit feeds a variety of liquid hydrocarbons

such as paraffins, olefins, and aromatics in the C5-C20 range, obtained from the refinery pipestills and other chemicals units.

(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: \$7.11 per ton

(ii) Conversion factors: 0.48 for propylene, 0.25 for xylene

(9) Public docket number: IRS-2025-0046

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IRS Office of Chief Counsel.

[FR Doc. 2025-08503 Filed: 5/13/2025 8:45 am; Publication Date: 5/14/2025]