[4830-01-p]

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 Adipate

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 adipate 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-2025-0048 or Di-IsoNonyl Adipate) 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Adipate), 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 di-isononyl adipate 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 adipate 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 adipate

The substance is also known as DINA.

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

(3) *Proposed classification numbers*:

(i) *HTSUS number*: 2917.12.20.00

(ii) *Schedule B number*: 2917.12.2000

(iii) *CAS number*: 33703-08-1

(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*

modified by section 3 of Rev. Proc. 2023-20: July 1, 2022

(5) *Description from petition*: Di-IsoNonyl Adipate ("DINA") is a light colored and oily liquid plasticizer which is used in polymeric systems based on vinyl, nitrocellulose, and rubber. In these systems, DINA adds flexibility to products at low temperatures. Other features would include good electrical properties, good stability to heat, impact resistance, and good resistance to weathering.

DINA is produced using propylene, benzene, and nitric acid. Taxable chemicals constitute 79.20 percent by weight of the materials used to produce this substance.

(6) *Process identified in petition as predominant method of production of substance*: Di-isononyl adipate is produced via esterification. The di-isononyl adipate di-ester is made by reacting primary isononyl (C9) alcohol with adipic acid. The ester is produced by esterification of 2 moles of isononyl C9 alcohol and 1 mole of Adipic Acid in the presence of a catalyst.

By using excess alcohol (up to 30% molar excess of C9 alcohol) and removing the water, the equilibrium is shifted towards the formation of the di-ester. The reactants are charged into a reactor and heated up. The reaction rate is accelerated by using, for example, tetra-n-butyl titanate introduced at high temperature (140°C – 250°C), while removing the water formed.

Excess alcohol is distilled from the ester by vacuum prior to neutralization and recycled into subsequent batches. The final ester is purified by neutralizing with a base such as an aqueous solution of sodium carbonate. The remaining excess water is distilled off and the ester is then filtered using filter agents. The degree of purity of the ester is min 99.0 wt%.

(7) *Stoichiometric material consumption equation, based on process identified as*

predominant method of production:

4.82 C_3H_6 [propylene] + 0.3 C_5H_{10} [amylene] + 2 CO [carbon monoxide] + 7 H_2 [hydrogen] + C_6H_6 [benzene] + 0.5 O_2 [oxygen] + 2 HNO_3 [nitric acid] → $C_{24}H_{46}O_4$ [di-isononyl adipate] + 4 H_2O [water] + N_2O [nitrous oxide]

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

(i) *Tax rate*: $7.07 per ton

(ii) *Conversion factors*: 0.51 for propylene, 0.20 for benzene, 0.32 for nitric acid

(9) *Public docket number*: IRS-2025-0048

Michael Beker,
Senior Counsel (Energy, Credits, and Excise Tax),
IRS Office of Chief Counsel.
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