[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 Isooctyl Alcohol

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 isooctyl alcohol 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-2025-0052 or Isooctyl Alcohol) 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Isooctyl Alcohol), 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 isooctyl alcohol be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of isooctyl alcohol 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*: Isooctyl alcohol

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

(3) *Proposed classification numbers*:

(i) *HTSUS number*: 2905.16.00.50

(ii) *Schedule B number*: 2905.16.0050

(iii) *CAS number*: 68526-83-0

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

(5) *Description from petition*: Isooctyl alcohol is a branched alcohol used in

applications such as surfactant.

Isooctyl alcohol is produced using propylene. Taxable chemicals constitute 68.10 percent by weight of the materials used to produce this substance.

(6) *Process identified in petition as predominant method of production of substance*: Isooctyl alcohol is produced in an oxonation reaction. Plasticizer alcohols, including isooctyl alcohol, are derived from the oxo reaction with branched olefins. Refinery-connected polygas units generate many of these olefins as purified cuts or fractions. For example, isooctyl alcohol is produced from heptene, which is an isomeric mixture of C7 olefins that are derived from the reaction of propylene and butylenes. The extent of branching in heptane depends on the reaction conditions and feedstock ratio at the polygas units. Since these conditions are variable, the specifications of the alcohol product may vary among producers.

The hydrogen used for these reactions are not produced from steam-methane reforming. The source of H_2 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 H_2 and CO gas). The hydrocarbon feed is in the liquid state. 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*:

2.24 x 0.94 C_3H_6 [propylene] + 2.24 x 0.06 C_5H_{10} [amylene] + CO [carbon monoxide] + 2 H_2 [hydrogen] → $C_8H_{18}O$ [isooctyl alcohol]

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

(i) *Tax rate*: $6.62 per ton

(ii) *Conversion factors*: 0.68 for propylene

(9) *Public docket number*: IRS-2025-0052

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