



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Request to Modify List of Taxable Substances; Notice of Filing for Nonene

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 nonene 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-2025-0055 or nonene) 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Nonene), 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: Jacob W. Peeples 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 nonene be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of nonene 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:* Nonene

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

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2901.29.50.00

(ii) *Schedule B number:* 2901.29.6000

(iii) *CAS number:* 68526-55-6

(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:* Nonene is a reactive intermediates used to manufacture products used in lube oil additives, surfactants, agricultural chemicals, coatings and corrosion inhibitors.

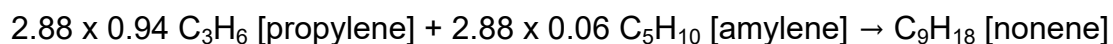
Nonene is made from propylene and amylene. Taxable chemicals constitute 90.5 percent by weight of the materials used to produce this substance.

(6) *Process identified in petition as predominant method of production of substance:* The name of the production process that the petitioner has identified as the predominant method of production of the substance is Oligomerization.

Nonene (C_9H_{18}) and tetramer ($C_{12}H_{24}$) are olefins that are obtained by oligomerization of feedstock that contains propylene. Each product actually contains several isomeric olefins with varying degrees of branching and different positions of the olefinic double bond. Refinery-generated propylene is of sufficient quality to be used as the feedstock material. The most common process initiates the reaction with a supported phosphoric acid catalyst at temperatures ranging from 120°C to 225°C. Reaction temperature and feed composition determine the range of olefins in a given product stream. If the feedstock is a propylene-rich C3 stream, C9 and C12 olefins are the dominant products. Some processes that use a mixed C3/C4 feed generate a spectrum of products that also includes heptene (C7) and octene (C8). Distillation separates the mix into the desired product fractions. Nonene and tetramer have distillation ranges of 127°C –149°C and 182°C –215°C, respectively. Assuming 83% and 79% of theoretical yield for production of nonene and tetramer, respectively, 1.21 and 1.27 units of propylene are consumed per unit of nonene and tetramer produced, respectively.

(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: \$8.77 per ton

(ii) Conversion factors: 0.9 for propylene

(9) Public docket number: IRS-2025-0055

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IRS Office of Chief Counsel.

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