[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 Tri-IsoNonyl Tri-Mellitate

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 tri-isononyl tri-mellitate 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-2025-0057 or tri-isononyl tri-mellitate) 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Tri-IsoNonyl Tri-Mellitate), 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 tri-isononyl tri-mellitate be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of tri-isononyl tri-mellitate 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:* Tri-isononyl tri-mellitate

(2) *Petitioner:* Exxon Mobil Corporation, an exporter of tri-isononyl tri-mellitate

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2917.39.20.00

(ii) *Schedule B number*: 2917.39.2000

(iii) *CAS number:* 53894-23-8

(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:* Tri-isononyl tri-mellitate is a plasticizer used in automotive interiors, as well as wire and cable applications, that require resistance to very high temperatures, migration and extraction resistance over long durations.

Tri-isononyl tri-mellitate is made from propylene, amylene, carbon monoxide, hydrogen, and trimellitic anhydride. Taxable chemicals constitute 47.3 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 tri-isononyl tri-mellitate is via Esterification.

This process can be readily carried out in heated kettles with agitation and provision for water takeoff. 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. In the case of phthalates, the esterification is carried out through the reaction of phthalic anhydride and 2-ethylhexanol to produce dioctyl phthalate (DOP).

This reaction usually requires an excess of alcohol, which is readily recycled. Analogous syntheses yield aliphatic dicarboxylic acid esters, benzoates, and trimellitates.

The tri-isononyl tri-mellitate tri-ester is made by reacting primary isononyl (C9) alcohol with trimellitic anhydride. The ester is produced by esterification of 3 moles of isononyl C9 alcohol and 1 mole of trimellitic anhydride 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 tri-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:*

7.22 C_3H_6 [propylene] + 0.46 C_5H_{10} [amylene] + 3 CO [carbon monoxide] + 6 H_2 [hydrogen] + $C_9H_4O_5$ [trimellitic anhydride] → $C_{36}H_{60}O_6$ [tri-isononyl trimellitate] + 2 H_2O [water]

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

(i) *Tax rate:* $5.06 per ton

(ii) *Conversion factors:* 0.52 for propylene

(9) *Public docket number:* IRS-2025-0057

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