



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Request to Modify List of Taxable Substances; Notice of Filing for Tridecyl 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 tridecyl 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-2025-0056 or tridecyl 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Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Tridecyl 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: 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 tridecyl 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 tridecyl 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:* Tridecyl alcohol

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

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 3823.70.60.00

(ii) *Schedule B number:* 3823.70.6000

(iii) *CAS number:* 68526-86-3

(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:* Tridecyl alcohol is a branched alcohol used in applications such as surfactant.

Tridecyl alcohol is made from propylene, amylene, carbon monoxide, and hydrogen. Taxable chemicals constitute 75.9 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 Oxonation.

Tridecyl alcohol is derived from the oxo reaction with branched olefins. Refinery-connected polygas units generate many of these olefins as purified cuts or fractions.

Most commercial plants for hydroformylation of higher olefins use only cobalt hydrocarbonyl or modified cobalt-phosphine catalysts. Separation of Rh catalysts from higher aldehydes or alcohols is more difficult and expensive. In most cases for the plasticizer and detergent alcohol ranges (C₆-C₁₅), producers hydrogenate the aldehydes, which have no commercial significance, to alcohols.

(7) *Stoichiometric material consumption equation, based on process identified as predominant method of production:*

$$3.85 \times 0.94 \text{ C}_3\text{H}_6 \text{ [propylene]} + 3.85 \times 0.06 \text{ C}_5\text{H}_{10} \text{ [amylene]} + \text{CO [carbon monoxide]} + 2 \text{ H}_2 \text{ [hydrogen]} \rightarrow \text{C}_{13}\text{H}_{28}\text{O [tridecyl alcohol]}$$

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

(i) *Tax rate:* \$7.40 per ton

(ii) *Conversion factors:* 0.76 for propylene

(9) *Public docket number:* IRS-2025-0056

Michael Beker,

Senior Counsel (Energy, Credits, and Excise Tax),

IRS Office of Chief Counsel.

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