4831-GV-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Request to Modify List of Taxable Substances; Notice of Filing for Methylene Diphenyl Diisocyanate; n=2.0-3.0

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 methylene diphenyl diisocyanate ($(C_8H_6NO)(C_8H_5NO)_{n-2}(C_7H_4NO)$; n=2.0-3.0), also known as “MDI,” 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-2026-1028 or Methylene Diphenyl Diisocyanate; n=2.0-3.0) 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Methylene Diphenyl Diisocyanate; n=2.0-3.0), 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 MDI be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of MDI 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:* Methylene diphenyl diisocyanate

$((C_8H_6NO)(C_8H_5NO)_{n-2}(C_7H_4NO)$; n=2.0-3.0).

The substance is also known as MDI.

(2) *Petitioner:* Huntsman International LLC is an exporter and importer of MDI.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2929.10.8010

(ii) *Schedule B number:* 2929.10.8010

(iii) *CAS number:* 101-68-8, 9016-87-9

(4) *Petition filing dates:*

(i) *Petition filing date for purposes of making a determination:* November 21, 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, 2024

(5) *Description from petition:* MDI is a homologous series of aromatic diisocyanates, which enter the market in several forms from pure (or monomeric) MDI through to polymeric MDI. MDI is used in the production of a variety of polyurethane products including coatings, adhesives, sealants, rigid, flexible, semi-rigid, and polyisocyanurate foams.

On average, MDI's degree of functionality (n) varies from n = 2.0 for pure (or monomeric) MDI to n = 2.1 to 3.0 for polymeric MDI. This petition uses the lowest degree of functionality for MDI (*i.e.*, n = 2.0) to demonstrate that more than 20% of the substance is made from taxable chemicals, and the midpoint degree of functionality for MDI (*i.e.*, n = 2.5) to calculate the tax rate for the entire range.

(6) *Process identified in petition as predominant method of production of substance:* The predominant method of producing MDI is via the reaction of aniline and formaldehyde to produce methylenedianiline ("MDA"), which is treated with phosgene with evolution of hydrochloric acid followed by fractionated distillation or distillation followed by crystallization. Aniline is made from mononitrobenzene and hydrogen. Mononitrobenzene is made from benzene and nitric acid. Hydrogen is made from steam-methane reforming. Formaldehyde is made from the oxidation of methanol. Methanol is made from the oxidation of methane. Phosgene is made from chlorine and carbon monoxide.

(7) *Stoichiometric material consumption equation, based on process identified as predominant method of production:* n C_6H_6 (benzene) + n HNO_3 (nitric acid) + [3/4n+1/2(n-1)] CH_4 (methane) + n Cl_2 (chlorine) + [n+(n-1)] CO (carbon monoxide) + 1/2(n-1) O_2 (oxygen) → $(C_8H_6NO)(C_8H_5NO)_{n-2}(C_7H_4NO)$ (MDI)+ [3/2n +(n-1)] H_2O (water) + [3/4n+1/2(n-1)] CO_2 (carbon dioxide) + 2n HCl (hydrochloric acid)

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

(i) *Tax rate:* $10.20 per ton

(ii) *Conversion factors:* 0.62 for benzene, 0.50 for nitric acid, 0.13 for methane and 0.56 for chlorine.

(9) *Public docket number:* IRS-2026-1028

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