

law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: August 27, 2024.

Sara L. Covington,
IRS Tax Analyst.

[FR Doc. 2024-19598 Filed 8-30-24; 8:45 am]

BILLING CODE 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 Diethylene Glycol Monomethyl Ether

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 diethylene glycol monomethyl ether 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 November 4, 2024.

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 <http://www.regulations.gov> (indicate public docket number IRS-2024-0038 or diethylene glycol monomethyl ether) 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Diethylene Glycol Monomethyl Ether), Room 5203, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. All comments received are part of the public record and subject to public disclosure. All comments received will be posted without change to 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: Camille Edwards Bennehoff at (202) 317-6855 (not a toll-free number).

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 diethylene glycol monomethyl ether be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of diethylene glycol monomethyl ether 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:* Diethylene glycol monomethyl ether.

(2) *Petitioner:* The Dow Chemical Company, an exporter of diethylene glycol monomethyl ether.

(3) *Proposed classification numbers:*

- (i) *HTSUS number:* 2909.44.01.10.
- (ii) *Schedule B number:* 2909.49.0000.
- (iii) *CAS number:* 111-77-3.

(4) *Petition filing dates:*

(i) *Petition filing date for purposes of making a determination:* June 13, 2024.

(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:*

According to the petition, diethylene glycol monomethyl ether is an ethylene

based glycol ether solvent. Diethylene glycol monomethyl ether is a liquid used in a variety of applications including coatings and cleaning.

Diethylene glycol monomethyl ether is made from ethylene and methane. Taxable chemicals constitute 59.00 percent by weight of the materials used to produce this substance.

(6) *Process identified in petition as predominant method of production of substance:* Glycol ethers are predominantly produced by reacting an epoxide (typically ethylene oxide or propylene oxide) with an alcohol; this reaction process is referred to as alkoxylation. Diethylene glycol monomethyl ether (C₅H₁₂O₃) is produced by the alkoxylation process using methanol (CH₃OH) and 2 equivalents of ethylene oxide (C₂H₄O). Methanol is made from syngas (carbon monoxide and dihydrogen). Carbon monoxide (CO) and dihydrogen (H₂) are made by steam-methane reforming (CH₄ and H₂O). Ethylene oxide (EO) is made from oxidizing ethylene (C₂H₄).

Additional information on the production process:

- The diethylene glycol monomethyl ether reaction (methanol + EO) is base catalyzed, using a small amount of metal hydroxide to produce methoxide.

- Since the amount of metal hydroxide used to produce propylene glycol methyl ether is very small, the metal hydroxide has been excluded from the stoichiometric material consumption equation; including the metal hydroxide would lead to a distorted conversion factor.

- Once methoxide is made, it is regenerated following conversion to the product in the presence of EO as follows:

- Methoxide + 2 EO → diethylene glycol monomethyl ether-alkoxide

- Diethylene glycol monomethyl ether-alkoxide + methanol → diethylene glycol monomethyl ether + methoxide (goes back to participate in the reaction above).

- Regenerated methoxide in the presence of EO will perpetually react until all EO is consumed or the reaction is halted through the use of controls.

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

$$2 \text{C}_2\text{H}_4 \text{ (ethylene)} + \text{O}_2 \text{ (oxygen)} + \text{CH}_4 \text{ (methane)} + \text{H}_2\text{O} \text{ (water)} \rightarrow \text{H}_2 \text{ (hydrogen)} + \text{C}_5\text{H}_{12}\text{O}_3 \text{ (diethylene glycol monomethyl ether)}$$

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

(i) *Tax rate:* \$5.47 per ton.

(ii) *Conversion factors*: 0.47 for ethylene, 0.13 for methane.

(9) *Public docket number*: IRS–2024–0038.

Michael Beker,

Senior Counsel (Passthroughs and Special Industries), IRS Office of Chief Counsel.

[FR Doc. 2024–19602 Filed 8–30–24; 8:45 am]

BILLING CODE 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 Methoxytriglycol

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 methoxytriglycol 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 November 4, 2024.

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 <http://www.regulations.gov> (indicate public docket number IRS–2024–0040 or methoxytriglycol) 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 Methoxytriglycol), Room 5203, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. All comments received are part of the public record and subject to public disclosure. All comments received will be posted without change to 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: Camille Edwards Bennehoff 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 methoxytriglycol be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of methoxytriglycol 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:* Methoxytriglycol

(2) *Petitioner:* The Dow Chemical Company, an exporter of methoxytriglycol.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2909.49.6000

(ii) *Schedule B number:* 2922.17.0000

(iii) *CAS number:* 112–35–6

(4) *Petition filing dates:*

(i) *Petition filing date for purposes of making a determination:* June 13, 2024

(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:*

According to the petition, methoxytriglycol, a liquid, is a low-volatility, high solvency glycol ether with excellent coupling properties.

Methoxytriglycol is made from ethylene and methane. Taxable chemicals constitute 60.00 percent by weight of the materials used to produce this substance.

(6) *Process identified in petition as predominant method of production of substance:* Glycol ethers are predominantly produced by reacting an epoxide (typically ethylene oxide or propylene oxide) with an alcohol; this reaction process is referred to as alkoxylation. Methoxytriglycol (C₇H₁₆O₄) is produced by the alkoxylation process using methanol (CH₃OH) and 3 equivalents of ethylene oxide (C₂H₄O). Methanol is made from syngas (carbon monoxide and dihydrogen). Carbon monoxide (CO) and dihydrogen (H₂) are made by steam-methane reforming (CH₄ and H₂O). Ethylene oxide (EO) is made from oxidizing ethylene (C₂H₄).

Additional information on the production process:

- The methoxytriglycol reaction (methanol + EO) is base catalyzed, using a small amount of metal hydroxide to produce methoxide.

- Since the amount of metal hydroxide used to produce propylene glycol methyl ether is very small, the metal hydroxide has been excluded from the stoichiometric material consumption equation; including the metal hydroxide would lead to a distorted conversion factor.

- Once methoxide is made, it is regenerated following conversion to the product in the presence of EO as follows:

- Methoxide + 3 EO → methoxytriglycol-alkoxide
- Methoxytriglycol-alkoxide + methanol → methoxytriglycol + methoxide (goes back to participate in the reaction above).

- Regenerated methoxide in the presence of EO will perpetually react until all EO is consumed or the reaction is halted through the use of controls.

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

$$3 \text{ C}_2\text{H}_4 \text{ (ethylene)} + 1.5 \text{ O}_2 \text{ (oxygen)} + \text{CH}_4 \text{ (methane)} + \text{H}_2\text{O} \text{ (water)} \rightarrow \text{H}_2 \text{ (hydrogen)} + \text{C}_7\text{H}_{16}\text{O}_4 \text{ (methoxytriglycol)}$$

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

(i) *Tax rate:* \$5.66 per ton.

(ii) *Conversion factors:* 0.51 for ethylene, 0.10 for methane.

(9) *Public docket number:* IRS–2024–0040.

Michael Beker,

Senior Counsel (Passthroughs and Special Industries), IRS Office of Chief Counsel.

[FR Doc. 2024–19604 Filed 8–30–24; 8:45 am]

BILLING CODE 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 Propylene Glycol Methyl Ether Acetate

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