

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 ethylene glycol phenyl 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 ethylene glycol phenyl 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:* Ethylene glycol phenyl ether.

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

(3) *Proposed classification numbers:*

- (i) *HTSUS number:* 2909.49.60.00.
- (ii) *Schedule B number:* 2909.49.0000.
- (iii) *CAS number:* 122-99-6.

(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:*

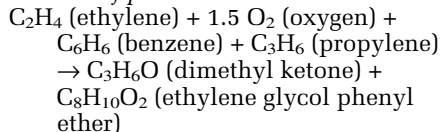
According to the petition, ethylene glycol phenyl ether is an aromatic, slow-evaporating glycol ether. Ethylene glycol phenyl ether acetate is a liquid used in a variety of applications including industrial coatings, solvents, emulsification, and plasticizing.

Ethylene glycol phenyl ether is made from ethylene, benzene, and propylene. Taxable chemicals constitute 76.00 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. Ethylene glycol phenyl ether (C₈H₁₀O₂) is produced by the alkoxylation process using phenol (CH₃OH) and ethylene oxide (C₂H₄O). Ethylene oxide is made by oxidizing ethylene (C₂H₄). Phenol is made via the Hock process (sometimes called the cumene process). The Hock process has two stages. In stage 1, benzene (C₆H₆) is alkylated with propylene (C₃H₆) to make cumene (isopropyl benzene). In stage 2, cumene (C₆H₅(C₃H₇)) is partially oxidized to make phenol (C₆H₅OH) and side product dimethyl ketone ((CH₃)₂CHO)).

(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:* \$10.42 per ton.
- (ii) *Conversion factors:* 0.20 for ethylene, 0.57 for benzene, and 0.30 for propylene.

(9) *Public docket number:* IRS-2024-0039.

Michael Beker,

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

[FR Doc. 2024-19603 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 Phenyl 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 propylene glycol phenyl 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-2024-0044 or propylene glycol phenyl 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 Propylene Glycol Phenyl 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).

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 propylene glycol phenyl 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 propylene glycol phenyl 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:* Propylene glycol phenyl ether.

(2) *Petitioner:* The Dow Chemical Company, an importer and exporter of propylene glycol phenyl ether.

(3) *Proposed classification numbers:*

- (i) *HTSUS number:* 2909.49.15.00.

(ii) *Schedule B number*: 2909.49.0000.

(iii) *CAS number*: 770-35-4.

(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, propylene glycol phenyl ether is a propylene oxide and phenol based ether-alcohol solvent. Propylene glycol phenyl ether, a liquid, is used in a variety of applications including coatings and cleaning.

Propylene glycol phenyl ether is made from propylene, chlorine, sodium hydroxide, and benzene. Taxable chemicals constitute 91.00 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. Propylene glycol phenyl ether is made via the alkoxylation process (also known as ring opening of an epoxide) using phenol and propylene oxide. Propylene oxide is made by hydrochlorination (chlorine (Cl₂), propylene (C₃H₆), and sodium hydroxide (NaOH)). Phenol is made via the Hock process (sometimes called the cumene process). The Hock process has two stages. In stage 1, benzene (C₆H₆) is alkylated with propylene (C₃H₆) to make cumene (isopropyl benzene). In stage 2, cumene (C₆H₅(C₃H₇)) is partially oxidized to make phenol (C₆H₅OH) and side product dimethyl ketone ((CH₃)₂CHO).

Additional information on the production process:

- The propylene glycol phenyl ether alkoxylation reaction (phenol + propylene oxide) is base catalyzed, using a small amount of metal hydroxide. Once phenoxide is made, it is regenerated following conversion to the product in the presence of propylene oxide. Regenerated phenoxide in the presence of propylene oxide will perpetually react until all propylene oxide is consumed or the reaction is halted through the use of controls.

- Since the amount of metal hydroxide used to produce propylene glycol phenyl 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.

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

$$2 \text{C}_3\text{H}_6 \text{ (propylene)} + \text{Cl}_2 \text{ (chlorine)} + 2 \text{NaOH (sodium hydroxide)} + \text{C}_6\text{H}_6 \text{ (benzene)} + \text{O}_2 \text{ (oxygen)} \rightarrow 2 \text{NaCl} + \text{H}_2\text{O (water)} + (\text{CH}_3)_2\text{CO dimethyl ketone} + \text{C}_9\text{H}_{12}\text{O}_2 \text{ (propylene glycol phenyl ether)}$$

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

(i) *Tax rate*: \$13.16 per ton.

(ii) *Conversion factors*: 0.55 for propylene, 0.47 for chlorine, 0.53 for sodium hydroxide, and 0.51 for benzene.

(9) *Public docket number*: IRS-2024-0044.

Michael Beker,

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

[FR Doc. 2024-19605 Filed 8-30-24; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure Waiver of 60-Day Rollover Requirement

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning waiver of 60-Day rollover requirement.

DATES: Written comments should be received on or before November 4, 2024 to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Include OMB Control Number 1545-2269 or Revenue Procedure 2020-46.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form should be directed to Sara Covington, at (202) 317-5744 or Internal Revenue Service, Room 6526,

1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at sara.l.covington@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Waiver of 60-Day Rollover Requirement.

OMB Number: 1545-2269.

Revenue Procedure: 2020-46.

Abstract: Revenue Procedure 2020-46 modifies and updates Rev. Proc. 2016-47, 2016-37 I.R.B. 346. Section 3.02(2) of Rev. Proc. 2016-47 provides a list of permissible reasons for self-certification of eligibility for a waiver of the 60 day rollover requirement, and, in response to requests from stakeholders, this revenue procedure modifies that list by adding a new reason: a distribution was made to a state unclaimed property fund. As under Rev. Proc. 2016-47, a self-certification relates only to the reasons for missing the 60-day deadline, not to whether a distribution is otherwise eligible to be rolled over. An appendix contains a model letter that may be used for self-certification.

Upon receipt of a self-certification, a plan administrator or IRA trustee may accept the contribution and treat it as having satisfied the requirements for a waiver of the 60-day requirement. Currently, the only way for a taxpayer to obtain a waiver of the 60 day requirement with respect to an amount distributed to a state unclaimed property fund is to apply to the Internal Revenue Service (IRS) for a favorable ruling, which is issued by the Tax Exempt and Government Entities Division (TE/GE). The user fee for a ruling is \$10,000. The program outlined in this revenue procedure permits taxpayers to receive the benefits of a waiver without paying a user fee.

Current Actions: There is no change to this existing revenue procedure.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 160.

Estimated Time per Response: 3 hours.

Estimated Total Annual Burden Hours: 480.

The following paragraph applies to all the collections of information covered by this notice.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained if their contents may become material in the administration of any internal revenue