

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 January 28, 2025.

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–2024–0057 or methyl isobutyl carbinol) 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Methyl Isobutyl Carbinol), 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: Andrew J. Clark or Camille Edwards Bennehoff at (202) 317–6855 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Reques 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 methyl isobutyl carbinol be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of methyl isobutyl carbinol 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:* Methyl isobutyl carbinol

The substance is also known as 4-methyl-2-pentanol, 4-methylpentan-2-ol, methyl amyl alcohol, MIBC, and isobutylmethylcarbinol.

(2) *Petitioner:* ALTIVIA Ketones & Additives LLC, an exporter of methyl isobutyl carbinol.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2905.19.9090.

(ii) *Schedule B number:* 2905.19.9095.

(iii) *CAS number:* 108–11–2.

(4) *Petition filing dates:*

(i) *Petition filing date for purposes of making a determination:* September 23, 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:* January 1, 2024.

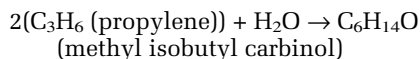
(5) *Description from petition:*

According to the petition, methyl isobutyl carbinol is an organic chemical compound. It is used as a lube oil additive, as a frother in mining applications, and in fracking fluids.

Methyl isobutyl carbinol is made from propylene. Taxable chemicals constitute 82.36 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 production is aldol condensation of acetone. Aldol condensation is a two-step process in which an aldol reaction forms an aldol product and a dehydration reaction removes water to form the final product. The process uses acetone in condensation, dehydration, and hydrogenation steps. Acetone is passed over a strong base catalyst to form diacetone alcohol, then dehydrated to mesityl oxide, and subsequently hydrogenated to methyl isobutyl ketone. Generally, the process forms co-produced methyl isobutyl ketone, methyl isobutyl carbinol, di-isobutyl ketone and, to a lesser extent, di-isobutyl carbinol.

(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:* \$7.99 per ton.

(ii) *Conversion factors:* 0.82 for propylene.

(9) *Public docket number:* IRS–2024–0057.

Michael Beker,

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

[FR Doc. 2024–28071 Filed 11–27–24; 8:45 am]

BILLING CODE P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Request To Modify List of Taxable Substances; Notice of Filing for Di-isobutyl Carbinol

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of filing and Request for Comments.

SUMMARY: This notice of filing announces that a petition was filed requesting that di-isobutyl carbinol 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 January 28, 2025.

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–2024–0055 or di-isobutyl carbinol) 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 Di-isobutyl Carbinol), 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: Andrew J. Clark or 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 di-isobutyl carbinol be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of di-isobutyl carbinol 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:* Di-isobutyl carbinol.

The substance is also known as DIBC, 2,6-dimethylheptan-4-ol, or 2,6-dimethyl-4-heptanol.

(2) *Petitioner:* ALTIVIA Ketones & Additives, LLC, an exporter of di-isobutyl carbinol.

(3) Proposed classification numbers:

(i) *HTSUS number:* 2905.19.9090

(ii) *Schedule B number:* 2905.19.9095

(iii) *CAS number:* 108–82–7

(4) Petition filing dates:

(i) *Petition filing date for purposes of making a determination:* September 23, 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:* January 1, 2024.

(5) Description from petition:

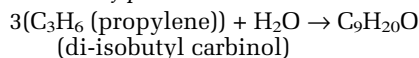
According to the petition, di-isobutyl carbinol is a nine carbon branched alcohol. It is used in high purity hydrogen peroxide and electronics cleaning.

Di-isobutyl carbinol is made from propylene. Taxable chemicals constitute 87.51 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 production is aldol condensation of acetone. Aldol condensation is a two-step process in which an aldol reaction forms an aldol product and a dehydration reaction removes water to form the final product. The process uses acetone in condensation, dehydration, and hydrogenation steps. Acetone is passed over a strong base catalyst to form diacetone alcohol, then dehydrated to mesityl oxide, and subsequently hydrogenated to methyl isobutyl ketone. Generally, the process forms co-

produced methyl isobutyl ketone, methyl isobutyl carbinol, di-isobutyl ketone and, to a lesser extent, di-isobutyl carbinol.

(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:* \$8.57 per ton.

(ii) *Conversion factors:* 0.88 for propylene.

(9) *Public docket number:* IRS–2024–0055.

Michael Beker,

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

[FR Doc. 2024–28070 Filed 11–27–24; 8:45 am]

BILLING CODE P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Superfund Tax on Chemical Substances; Request To Modify List of Taxable Substances; Notice of Filing for Di-isobutyl Ketone**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of filing and request for comments.

SUMMARY: This notice of filing announces that a petition was filed requesting that di-isobutyl ketone 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 January 28, 2025.

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–2024–0056 or di-isobutyl ketone) 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 Di-isobutyl Ketone), 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:

Andrew J. Clark or 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 di-isobutyl ketone be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of di-isobutyl ketone 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:* Di-isobutyl ketone.

The substance is also known as 2,6-dimethyl-4-heptanone, 2,6-dimethylheptan-4-one, DIBK, and isovalerone.

(2) *Petitioner:* ALTIVIA Ketones & Additives, LLC, an exporter of di-isobutyl ketone.

(3) Proposed classification numbers:

(i) *HTSUS number:* 2914.19.0000.

(ii) *Schedule B number:* 2914.19.0000.

(iii) *CAS number:* 108–83–8.

(4) Petition filing dates:

(i) *Petition filing date for purposes of making a determination:* September 23, 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:* January 1, 2024

(5) Description from petition:

According to the petition, di-isobutyl ketone is an organic compound. It is used in solvents; paints and coatings; automobile refinishing; and pharmaceuticals.

Di-isobutyl ketone is made from propylene. Taxable chemicals constitute