

extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the number of respondents, responses, and burden hours associated with this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits; Individuals or households; and Not-for-profit institutions.

Estimated Annual Burden

- *Number of Respondents:* 6,520.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 6,520.
- *Average Per-Response Burden:* 25 minutes.
- *Total Burden:* 2,717 hours.

OMB Control No. 1513-0118

Title: Formulas for Fermented Beverage Products, TTB REC 5052/1.

TTB Recordkeeping Number: TTB REC 5052/1.

Abstract: Under the authority of the IRC excise tax, recordkeeping, reporting, and regulatory compliance provisions at 26 U.S.C. 5051, 5052, 5415, 5555, and 7805, and of the FAA Act at 27 U.S.C. 205(e), the TTB regulations in 27 CFR parts 7 and 25 require beer and malt beverage producers and importers to file a formula when certain non-exempted ingredients, flavors, colors, or processes are used to produce a fermented beverage product. This information collection is necessary to ensure that the tax provisions of the IRC are appropriately applied, and that the alcohol beverage labeling provisions of the FAA Act are met for imported products that meet that Act's definition of malt beverage.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses or other for-profits; Individuals.

Estimated Annual Burden

- *Number of Respondents:* 550.
- *Average Responses per Respondent:* 3.
- *Number of Responses:* 1,650.
- *Average Per-Response Burden:* 1 hour.
- *Total Burden:* 1,650.

OMB Control No. 1513-0122

Title: Formula and Process for Domestic and Imported Alcohol Beverages.

TTB Form Number: TTB F 5100.51.

Abstract: Chapter 51 of the IRC (26 U.S.C. chapter 51) governs the

production, classification, and taxation of alcohol products, and the Federal Alcohol Administration Act (FAA Act) at 27 U.S.C. 205(e) requires alcohol beverage labels to provide consumers with adequate information as to the identity and quality of alcohol beverages. Each statute also authorizes the Secretary to issue regulations related to such activities. As such, the TTB regulations require alcohol beverage producers and importers to obtain formula approval for certain non-standard products or products with non-standard ingredients to ensure that such products are properly classified for excise tax purposes under the IRC and properly labeled under the FAA Act. Currently, in lieu of the formula forms and letterhead notices specified in the TTB regulations for each alcohol commodity (distilled spirits, wine, and beer/malt beverages), which are approved under separate OMB control numbers, respondents may submit TTB F 5100.51 or its electronic equivalent in Formulas Online (FONL) as an alternate procedure under this OMB control number.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is decreasing the number of annual respondents, responses, and burden hours associated with this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 3,200.
- *Average Responses per Respondent:* 6.
- *Number of Responses:* 19,200.
- *Average Per-Response Burden:* 2 hours.
- *Total Burden:* 38,400.

OMB Control No. 1513-0140

Title: Voluntary Chemist Certification Program Applications, Notices, and Records.

Abstract: TTB offers the Chemist Certification Program as a service to the alcohol beverage industry to facilitate export of beverage alcohol to foreign markets. Many countries that require testing as a condition of entry for alcohol beverages accept a report of analysis of those alcohol beverages from a TTB-certified chemist. This certification program ensures that chemists, enologists, brewers, and technicians generate quality data and have the required proficiencies to

conduct the required chemical analyses. This information collection includes the application, notice, and recordkeeping requirements associated with the TTB voluntary chemist certification program, including letterhead applications for certification, submission of certification test results, requests for TTB-affirmed reports of analysis, and notices of changes in chemist employment place or status. Under this program, certified chemists and their laboratories must also maintain usual and customary records regarding all analytical results conducted under the TTB certification, and records related to laboratory equipment, quality control policies, procedures and systems, and analyst training and competence.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is decreasing the number of annual respondents, responses, and burden hours associated with this collection, as well as the average per-response time, for the information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 275.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 275.
- *Average Per-Response Burden:* 1.00 hours.
- *Total Burden:* 275 hours.

Dated: November 22, 2024.

Amy R. Greenberg,

Acting Assistant Administrator, Headquarters Operations.

[FR Doc. 2024-28008 Filed 11-27-24; 8:45 am]

BILLING CODE 4810-31-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Request To Modify List of Taxable Substances; Notice of Filing for Methyl 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 has been filed requesting that methyl 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–2024–0057 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.

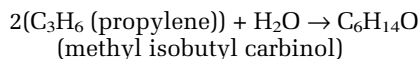
(5) *Description from petition:*

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]

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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: