

**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–2024–0042 or propylene glycol methyl 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Methyl 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](http://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 methyl 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 methyl 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 methyl ether.

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

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2909.49.6000.

(ii) *Schedule B number:* 2909.49.0000.

(iii) *CAS number:* 107–98–2.

(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 methyl ether is a fast evaporating ether-alcohol solvent with high water solubility and active solvency used in a variety of applications such as solvent-based coatings, household and industrial cleaners, and agricultural pesticides.

Propylene glycol methyl ether is made from propylene, chlorine, sodium hydroxide, and methane. Taxable chemicals constitute 100.00 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 methyl ether is made via the alkoxylation process (also known as ring opening of an epoxide) using methanol and propylene oxide. Methanol is made from syngas (carbon monoxide and dihydrogen). Carbon monoxide (CO) and dihydrogen (H<sub>2</sub>) are made by steam-methane reforming (CH<sub>4</sub> and H<sub>2</sub>O). Propylene oxide is made by hydrochlorination (chlorine (Cl<sub>2</sub>), propylene (C<sub>3</sub>H<sub>6</sub>), and sodium hydroxide (NaOH)).

Additional information on the production process:

- The propylene glycol methyl ether alkoxylation reaction (methanol + propylene oxide) is base catalyzed, using a small amount of metal hydroxide to produce methoxide. Once methoxide is made, it is regenerated following conversion to the product in the presence of propylene oxide. Regenerated methoxide 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 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.

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

$$\text{C}_3\text{H}_6 \text{ (propylene)} + \text{Cl}_2 \text{ (chlorine)} + 2 \text{ NaOH (sodium hydroxide)} + \text{CH}_4 \text{ (methane)} \rightarrow \text{C}_4\text{H}_{10}\text{O}_2 \text{ (propylene glycol methyl ether)} + 2 \text{ NaCl (sodium chloride)} + \text{H}_2 \text{ (hydrogen)}$$

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

(i) *Tax rate:* \$10.58 per ton.

(ii) *Conversion factors:* 0.47 for propylene, 0.79 for chlorine, 0.89 for sodium hydroxide, and 0.18 for methane.

(9) *Public docket number:* IRS–2024–0042.

**Michael Beker,**

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

[FR Doc. 2024–19607 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 Ethylene 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 ethylene 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–2024–0039 or ethylene 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 Ethylene 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](http://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:*

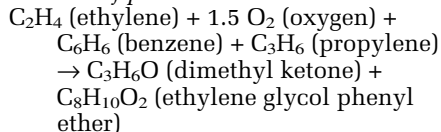
According to the petition, ethylene glycol phenyl ether is an aromatic, slow-evaporating glycol ether. Ethylene glycol phenyl ether acetate is a liquid used in a variety of applications including industrial coatings, solvents, emulsification, and plasticizing.

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 (C<sub>8</sub>H<sub>10</sub>O<sub>2</sub>) is produced by the alkoxylation process using phenol (CH<sub>3</sub>OH) and ethylene oxide (C<sub>2</sub>H<sub>4</sub>O). Ethylene oxide is made by oxidizing ethylene (C<sub>2</sub>H<sub>4</sub>). Phenol is made via the Hock process (sometimes called the cumene process). The Hock process has two stages. In stage 1, benzene (C<sub>6</sub>H<sub>6</sub>) is alkylated with propylene (C<sub>3</sub>H<sub>6</sub>) to make cumene (isopropyl benzene). In stage 2, cumene (C<sub>6</sub>H<sub>5</sub>(C<sub>3</sub>H<sub>7</sub>)) is partially oxidized to make phenol (C<sub>6</sub>H<sub>5</sub>OH) and side product dimethyl ketone ((CH<sub>3</sub>)<sub>2</sub>CHO)).

(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](http://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**.

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#### 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.