

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 n-Propyl 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 n-propyl 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-2024-0043 or propylene glycol n-propyl 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 n-Propyl 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 n-propyl 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 n-propyl 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 n-propyl ether.

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

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 2909.49.60.00.

(ii) *Schedule B number:* 2909.49.0000.

(iii) *CAS number:* 1569-01-3.

(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, propylene glycol n-propyl ether is a propylene glycol and propanol based ether-alcohol solvent. Propylene glycol n-propyl ether, a liquid, is used in a variety of applications including coatings and cleaning.

Propylene glycol n-propyl ether is made from propylene, chlorine, sodium hydroxide, ethylene, and methane. Taxable chemicals constitute 100.00 percent by weight of the materials used to produce this substance.

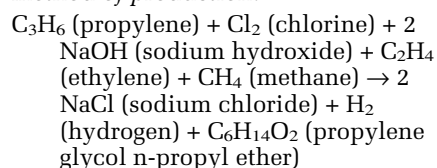
(6) *Process identified in petition as predominant method of production of substance:* Glycol ethers are predominantly produced by reacting an epoxide (typically ethylene oxide or propylene oxide) with an alcohol; this reaction process is referred to as alkoxylation. Propylene glycol n-propyl ether is produced via the alkoxylation process (also known as ring opening of an epoxide) using n-propylene and propylene oxide. Propylene oxide is made by hydrochlorination (chlorine, propylene, NaOH). The n-propanol is manufactured by catalytic hydrogenation of propionaldehyde (hydrogen (H₂) + propionaldehyde (CH₃CH₂CHO)). Propionaldehyde is produced by hydroformulation of ethylene (C₂H₄) using carbon monoxide (CO). The n-propanol is made by hydrogenating propionaldehyde in the presence of a catalyst.

Additional information on the production process:

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



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

(i) *Tax rate:* \$10.43 per ton.

(ii) *Conversion factors:* 0.36 for propylene, 0.60 for chlorine, 0.68 for sodium hydroxide, 0.24 for ethylene, and 0.14 for methane.

(9) *Public docket number:* IRS-2024-0043.

Michael Beker,

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

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DEPARTMENT OF THE TREASURY**Agency Information Collection Activities; Submission for OMB Review; Comment Request; Due Diligence Programs for Correspondent Accounts for Foreign Financial Institutions and for Private Banking Accounts**

AGENCY: Departmental Offices, Department of the Treasury.

ACTION: Notice of information collection; request for comment.

SUMMARY: The Department of the Treasury will submit the following