

Petitions Filed to Add Several Chemicals to List of Taxable Substances; Comments Due January 28, 2025

Article By:

Lynn L. Bergeson

Carla N. Hutton

On November 29, 2024, the Internal Revenue Service (IRS) announced that petitions have been filed to add the following chemicals to the list of taxable substances:

- Di-isobutyl ketone ([89 Fed. Reg. 94879](#)): ALTIVIA Ketones & Additives, LLC, an exporter of di-isobutyl ketone, filed the petition. According to the petition, di-isobutyl ketone is an organic compound that is used in solvents; paints and coatings; automobile refinishing; and pharmaceuticals. Di-isobutyl ketone is made from propylene, and taxable chemicals constitute 87.51 percent by weight of the materials used to produce this substance.
- Di-isobutyl carbinol ([89 Fed. Reg. 94878](#)): ALTIVIA Ketones & Additives, LLC, an exporter of di-isobutyl carbinol, filed the petition. According to the petition, di-isobutyl carbinol is a nine carbon branched alcohol that is used in high purity hydrogen peroxide and electronics cleaning. Di-isobutyl carbinol is made from propylene, and taxable chemicals constitute 87.51 percent by weight of the materials used to produce this substance.
- Methyl isobutyl carbinol ([89 Fed. Reg. 94877](#)): ALTIVIA Ketones & Additives LLC, an exporter of methyl isobutyl carbinol, filed the petition. According to the petition, methyl isobutyl carbinol is an organic chemical compound that is used as a lube oil additive, as a frother in mining applications, and in fracking fluids. Methyl isobutyl carbinol is made from propylene, and taxable chemicals constitute 82.36 percent by weight of the materials used to produce this substance.

More information on the Superfund excise tax on chemicals is available in our April 4, 2023, memorandum, "[IRS Proposes Regulations Regarding Superfund Tax on Chemicals](#)," our July 13, 2022, memorandum, "[Superfund Tax on Chemicals: What You Need to Know to Comply](#)," and our May 19, 2022, memorandum, "[Reinstated Superfund Excise Tax Imposed on Certain Chemical Substances](#)."

©2025 Bergeson & Campbell, P.C.

Source URL: <https://natlawreview.com/article/petitions-filed-add-several-chemicals-list-taxable-substances-comments-due-january>