

Internal Revenue Service**Tax on Certain Imported Substances (Monoethanolamine, et al.); Filing of Petitions**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: This notice announces the acceptance, under Notice 89-61, 1989-1 CB 717, of petitions requesting that monoethanolamine, diethanolamine, triethanolamine, monoisopropanolamine, diisopropanolamine, triisopropanolamine, toluene diisocyanate, and chlorinated polyethylene be added to the list of taxable substances in section 4672(a)(3). Publication of this notice is in compliance with Notice 89-61. This is not a determination that the list of taxable substances should be modified. **DATES:** Submissions must be received by June 27, 1995. Any modification of the list of taxable substances based upon these petitions would be effective April 1, 1992.

ADDRESSES: Send submissions to: CC:DOM:CORP:T:R (Petition), room 5228, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. In the alternative, submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:T:R (Petition), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC.

FOR FURTHER INFORMATION CONTACT: Tyrone J. Montague, Office of Assistant Chief Counsel (Passthroughs and Special Industries), (202) 622-3130 (not a toll-free number).

SUPPLEMENTARY INFORMATION: The petitions were received on April 15, 1991 (monoethanolamine, diethanolamine, triethanolamine, monoisopropanolamine, diisopropanolamine, triisopropanolamine), May 2, 1991 (toluene diisocyanate), and July 1, 1991 (chlorinated polyethylene). The petitioner is Dow Chemical Company, a manufacturer and exporter of these substances. The following is a summary of the information contained in the petitions. The complete petitions are available in the Internal Revenue Service Freedom of Information Reading Room.

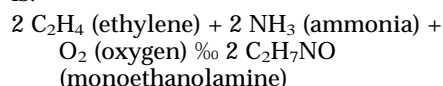
Monoethanolamine

HTS number: 2922.11.00.00
CAS number: 141-43-5

This substance is derived from the taxable chemicals ethylene and

ammonia. Monoethanolamine is a liquid produced predominantly by reacting ethylene oxide and aqueous ammonia.

The stoichiometric material consumption formula for this substance is:



According to the petition, taxable chemicals constitute 73.7 percent by weight of the materials used to produce this substance. The rate of tax for this substance would be \$3.63 per ton. This is based upon a conversion factor for ethylene of 0.59 and a conversion factor for ammonia of 0.29.

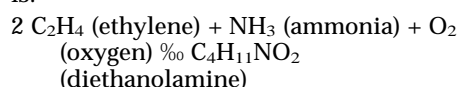
Diethanolamine

HTS number: 2922.12.00.00

CAS number: 111-42-2

This substance is derived from the taxable chemicals ethylene and ammonia. Diethanolamine is a solid produced predominantly by reacting ethylene oxide and aqueous ammonia.

The stoichiometric material consumption formula for this substance is:



According to the petition, taxable chemicals constitute 69.5 percent by weight of the materials used to produce this substance. The rate of tax for this substance would be \$3.85 per ton. This is based upon a conversion factor for ethylene of 0.70 and a conversion factor for ammonia of 0.17.

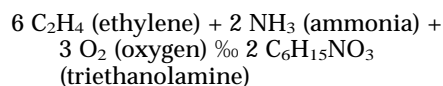
Triethanolamine

HTS number: 2922.13.00.00

CAS number: 102-71-6

This substance is derived from the taxable chemicals ethylene and ammonia. Triethanolamine is a liquid produced predominantly by reacting ethylene oxide and aqueous ammonia.

The stoichiometric material consumption formula for this substance is:



According to the petition, taxable chemicals constitute 67.7 percent by weight of the materials used to produce this substance. The rate of tax for this substance would be \$3.96 per ton. This is based upon a conversion factor for ethylene of 0.75 and a conversion factor for ammonia of 0.12.

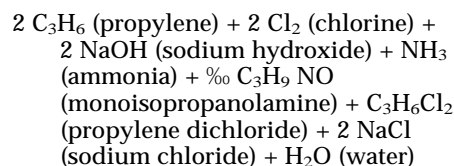
Monoisopropanolamine

HTS number: 2922.19.60.00

CAS number: 78-96-6

This substance is derived from the taxable chemicals propylene, chlorine, sodium hydroxide, and ammonia. Monoisopropanolamine is a liquid produced predominantly by the reaction of propylene oxide and ammonia.

The stoichiometric material consumption formula for this substance is:



According to the petition, taxable chemicals constitute 100 percent by weight of the materials used to produce this substance. The rate of tax for this substance would be \$6.66 per ton. This is based upon a conversion factor for propylene of 0.62, a conversion factor for chlorine of 1.00, a conversion factor for sodium hydroxide of 1.20, and a conversion factor for ammonia of 0.23.

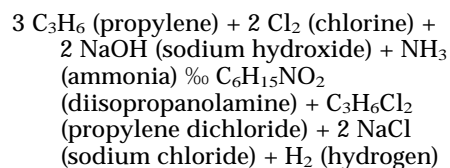
Diisopropanolamine

HTS number: 2922.19.60.00

CAS number: 110-97-3

This substance is derived from the taxable chemicals propylene, chlorine, sodium hydroxide, and ammonia. Diisopropanolamine is a solid produced predominantly by the reaction of propylene oxide and ammonia.

The stoichiometric material consumption formula for this substance is:



According to the petition, taxable chemicals constitute 100 percent by weight of the materials used to produce this substance. The rate of tax for this substance would be \$7.08 per ton. This is based upon a conversion factor for propylene of 0.70, a conversion factor for chlorine of 1.10, a conversion factor for sodium hydroxide of 1.30, and a conversion factor for ammonia of 0.13.

Triisopropanolamine

HTS number: 2922.19.60.00

CAS number: 122-20-3

This substance is derived from the taxable chemicals propylene, chlorine, sodium hydroxide, and ammonia. Triisopropanolamine is a solid produced predominantly by the reaction of propylene oxide and ammonia.

The stoichiometric material consumption formula for this substance is: