

(9) *Public docket number:* IRS–2025–0033.

Michael Beker,

Senior Counsel (Energy, Credits, and Excise Tax), IRS Office of Chief Counsel.

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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 Emulsion Styrene-butadiene Rubber (m=15.83; n=2.53)

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 emulsion styrene-butadiene rubber ((C₄H₆)_m-(C₈H₈)_n; m=15.83; n=2.53) 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 June 2, 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 <http://www.regulations.gov> (indicate public docket number IRS–2025–0026 or emulsion styrene-butadiene rubber ((C₄H₆)_m-(C₈H₈)_n; m=15.83; n=2.53)) 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Emulsion Styrene-butadiene Rubber ((C₄H₆)_m-(C₈H₈)_n; m=15.83; n=2.53)), 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 Clark 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 emulsion styrene-butadiene rubber ((C₄H₆)_m-(C₈H₈)_n; m=15.83; n=2.53) be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of emulsion styrene-butadiene rubber ((C₄H₆)_m-(C₈H₈)_n; m=15.83; n=2.53) 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:* Emulsion styrene-butadiene rubber ((C₄H₆)_m-(C₈H₈)_n; m=15.83; n=2.53).

(2) *Petitioner:* Arlanxeo USA LLC and Arlanxeo Canada Inc., importers and exporters of emulsion styrene-butadiene rubber ((C₄H₆)_m-(C₈H₈)_n; m=15.83; n=2.53).

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 4002.19.0015 (rubber), 4002.11.0000 (latex).

(ii) *Schedule B number:* 4002.19.9000 (rubber), 4002.11.0000 (latex).

(iii) *CAS number:* 9003–55–8.

(4) *Petition filing dates:*

(i) *Petition filing date for purposes of making a determination:* February 7, 2025.

(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:*

Emulsion styrene-butadiene rubber is a general-purpose synthetic rubber derived from butadiene and styrene. Emulsion styrene-butadiene rubber is used in the production of pneumatic tires, shoe heels/soles, gaskets, adhesives, haul-off pads, conveyor belts, and various other molded rubber goods.

Emulsion styrene-butadiene rubber is made from butadiene, benzene, and ethylene. Taxable chemicals constitute 100 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

producing emulsion styrene-butadiene rubber is through the emulsion polymerization of butadiene and styrene initiated by free radicals. Styrene monomer is produced by the dehydrogenation of ethylbenzene. Ethylbenzene is produced via a Friedel-Crafts reaction of benzene and ethylene.

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

$$m \text{ C}_4\text{H}_6 \text{ (butadiene)} + n [\text{C}_6\text{H}_6 \text{ (benzene)} + \text{C}_2\text{H}_4 \text{ (ethylene)}] \rightarrow (\text{C}_4\text{H}_6)_m \text{-(C}_8\text{H}_8)_n \text{ (emulsion styrene-butadiene rubber)} + n \text{ H}_2$$

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

(i) *Tax rate:* \$9.74 per ton.

(ii) *Conversion factors:* 0.76 for butadiene, 0.18 for benzene, and 0.06 for ethylene.

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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 Hydrogenated Acrylonitrile-butadiene Rubber (n=22.28, m=38.86)

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 hydrogenated acrylonitrile-butadiene rubber ((C₄H₈)_n-(C₃H₃N)_m; n=22.28, m=38.86) 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 June 2, 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 <http://www.regulations.gov> (indicate public docket number IRS–2025–0023 or