



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Request to Modify List of Taxable Substances; Notice of Filing for Ethylene Vinyl Acetate (VA \geq 50%) (n=75.42, m=24.58)

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 vinyl acetate (VA \geq 50%) ((C₂H₄)_n-(C₄H₆O₂)_m; n=75.42, m=24.58) 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 **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

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-2025-0034 or ethylene vinyl acetate (VA \geq 50%) ((C₂H₄)_n-(C₄H₆O₂)_m; n=75.42, m=24.58) 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Vinyl Acetate (VA \geq 50%) ((C₂H₄)_n-(C₄H₆O₂)_m; n=75.42, m=24.58), 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 ethylene vinyl acetate (VA \geq 50%) $((C_2H_4)_n-(C_4H_6O_2)_m; n=75.42, m=24.58)$ 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 vinyl acetate (VA \geq 50%) $((C_2H_4)_n-(C_4H_6O_2)_m; n=75.42, m=24.58)$ 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 vinyl acetate (VA \geq 50%) $((C_2H_4)_n-(C_4H_6O_2)_m; n=75.42, m=24.58)$

(2) Petitioners: Arlanxeo USA LLC and Arlanxeo Canada Inc., importers and exporters of ethylene vinyl acetate (VA \geq 50%) $((C_2H_4)_n-(C_4H_6O_2)_m; n=75.42,$

m=24.58)

(3) Proposed classification numbers:

(i) HTSUS number: 3905.29.0000

(ii) Schedule B number: 3905.29.0000

(iii) CAS number: 24937-78-8

(4) Petition filing dates:

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

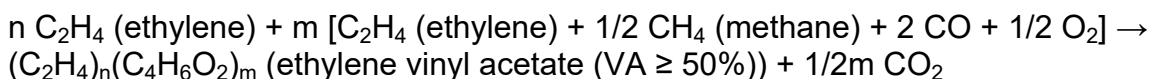
(ii) Petition filing date for purposes of section 11.02 of Rev. Proc. 2022-26, as modified by section 3 of Rev. Proc. 2023-20: July 1, 2022

(5) Description from petition: Ethylene vinyl acetate (VA ≥ 50%) ((C₂H₄)_n-(C₄H₆O₂)_m; n=75.42, m=24.58), also known as ethylene vinyl acetate (VA ≥ 50%), is the copolymer of ethylene and vinyl acetate. It is an elastomeric polymer that produces materials which are "rubber-like" in softness and flexibility. Ethylene vinyl acetate (VA ≥ 50%) has good clarity and gloss, low-temperature toughness, stress-crack resistance, hotmelt adhesive waterproof properties, and resistance to UV radiation. It is used in footwear components, flexible hoses, automobile bumpers, toys, athletic goods, molded automotive parts, flexible packaging, and films.

Ethylene vinyl acetate (VA ≥ 50%) is made from ethylene and methane. Taxable chemicals constitute 62.91 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 ethylene vinyl acetate (VA ≥ 50%) is through a solution polymerization employing the monomers of ethylene and vinyl acetate in tert-butanol as solvent and a radical polymerization initiator.

(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: \$6.77 per ton

(ii) Conversion factors: 0.66 for ethylene, 0.05 for methane

(9) Public docket number: IRS-2025-0034

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