



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Request to Modify List of Taxable Substances; Notice of Filing for Ethylene-propylene-ethylidene Norbornene Rubber (m=56.82, n=40.46, o=2.71)

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-propylene-ethylidene norbornene rubber $((C_2H_4)_m-(C_3H_6)_n(C_9H_{12})_o; m=56.82, n=40.46, o=2.71)$ 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-2025-0022 or ethylene-propylene-ethylidene norbornene rubber $((C_2H_4)_m-(C_3H_6)_n(C_9H_{12})_o; m=56.82, n=40.46, o=2.71)$) 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Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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-propylene-ethylidene Norbornene Rubber $((C_2H_4)_m-(C_3H_6)_n(C_9H_{12})_o; m=56.82, n=40.46, o=2.71)$), 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 ethylene-propylene-ethylidene norbornene rubber $((C_2H_4)_m-(C_3H_6)_n(C_9H_{12})_o; m=56.82, n=40.46, o=2.71)$ 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-propylene-ethylidene norbornene rubber $((C_2H_4)_m-(C_3H_6)_n(C_9H_{12})_o; m=56.82, n=40.46, o=2.71)$ 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-propylene-ethylidene norbornene rubber $((C_2H_4)_m-(C_3H_6)_n(C_9H_{12})_o; m=56.82, n=40.46, o=2.71)$

(2) Petitioner: Arlanxeo USA LLC and Arlanxeo Canada Inc., importers and exporters of ethylene-propylene-ethylidene norbornene rubber $((C_2H_4)_m-$

$(C_3H_6)_n(C_9H_{12})_o$; $m=56.82$, $n=40.46$, $o=2.71$)

(3) Proposed classification numbers:

(i) HTSUS number: 4002.70.0000

(ii) Schedule B number: 4002.70.0000

(iii) CAS number: 25038-36-2

(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: April 1, 2023

(5) Description from petition: Ethylene-propylene-ethylidene norbornene rubber is a synthetic rubber produced from a combination of ethylene, propylene, and non-conjugated dienes. Ethylene-propylene-ethylidene norbornene rubber has a low compression set, good resistance to heat, cold, and chemicals. The non-conjugated diene monomers provide cross-linking sites for vulcanization.

Ethylene-propylene-ethylidene norbornene rubber is a good choice for a sealing material. Ethylene-propylene-ethylidene norbornene rubber is also used to produce hoses, diaphragms, and profiles (door and window seals). Ethylene-propylene-ethylidene norbornene rubber is also found in safety-related parts of vehicle braking systems.

Ethylene-propylene-ethylidene norbornene rubber is made from ethylene, propylene, and butadiene. Taxable chemicals constitute 95.05 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-propylene-ethylidene norbornene rubber is through the catalytic polymerization of ethylene, propylene, and nonconjugated diene monomers in a solution using various catalysts. Non-conjugated diene monomers include ethylidene norbornene and dicyclopentadiene. The nonconjugated diene monomers are produced from cyclopentadiene and butadiene, and cyclopentadiene, respectively.

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

$m C_2H_4$ (ethylene) + $n C_3H_6$ (propylene) + $o [C_5H_6$ (cyclopentadiene) + C_4H_6 (butadiene)] $\rightarrow (C_2H_4)_m(C_3H_6)_n(C_9H_{12})_o$ (ethylene-propylene-ethylidene norbornene rubber)

(8) Tax rate calculated by Petitioner, based on Petitioner's conversion factors for

taxable chemicals used in production of substance:

(i) Tax rate: \$9.25 per ton

(ii) Conversion factors: 0.44 for ethylene, 0.47 for propylene, 0.04 for butadiene

(9) Public docket number: IRS-2025-0022

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IRS Office of Chief Counsel.

[FR Doc. 2025-05625 Filed: 4/2/2025 8:45 am; Publication Date: 4/3/2025]