



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  $((C_4H_8)_n-(C_3H_3N)_m; n=22.28, m=38.86)$  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 **[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-2025-0023 or hydrogenated acrylonitrile-butadiene rubber  $((C_4H_8)_n-(C_3H_3N)_m; n=22.28, m=38.86)$ ) 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Hydrogenated Acrylonitrile-butadiene Rubber  $((C_4H_8)_n-(C_3H_3N)_m; n=22.28, m=38.86)$ ), 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](http://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 hydrogenated acrylonitrile-butadiene rubber  $((C_4H_8)_n-(C_3H_3N)_m; n=22.28, m=38.86)$  be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of hydrogenated acrylonitrile-butadiene rubber  $((C_4H_8)_n-(C_3H_3N)_m; n=22.28, m=38.86)$  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: Hydrogenated acrylonitrile-butadiene rubber  $((C_4H_8)_n-(C_3H_3N)_m; n=22.28, m=38.86)$

(2) Petitioner: Arlanxeo USA LLC and Arlanxeo Canada Inc., importers and exporters of hydrogenated acrylonitrile-butadiene rubber  $((C_4H_8)_n-(C_3H_3N)_m; n=22.28, m=38.86)$

(3) Proposed classification numbers:

(i) HTSUS number: 4002.59.0000

(ii) Schedule B number: 4002.59.0000

(iii) CAS number: 308068-83-9

(4) Petition filing dates:

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

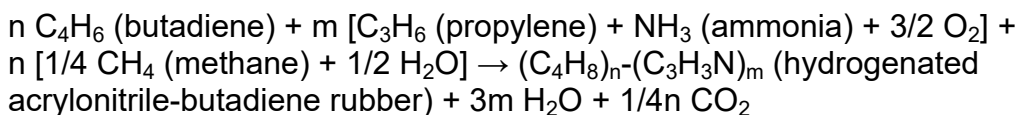
(ii) Petition filing date for purposes of section 11.02 of Rev. Proc. 2022-26, as modified by section 3 of Rev. Proc. 2023-20: July 1, 2022

(5) Description from petition: Hydrogenated acrylonitrile-butadiene rubber is an oil resistant synthetic rubber produced by hydrogenation of nitrile rubber. It offers heat and abrasion resistance over long term exposure. Typical applications include gaskets and seals, especially for the oil and gas industry, and accumulator bladders, and diaphragms.

Hydrogenated acrylonitrile-butadiene rubber is made from butadiene, propylene, ammonia, and methane. Taxable chemicals constitute 63.48 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 hydrogenated acrylonitrile-butadiene rubber is via catalytic hydrogenation of acrylonitrile-butadiene rubber which is derived from the emulsion polymerization of butadiene and acrylonitrile.

(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: \$9.54 per ton

(ii) Conversion factors: 0.36 for butadiene, 0.49 for propylene, 0.20 for ammonia, and 0.03 for methane

(9) Public docket number: IRS-2025-0023

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IRS Office of Chief Counsel.*

