



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Request to Modify List of Taxable Substances; Notice of Filing for Isobutene-isoprene Rubber (n=99.10, m=0.90)

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 isobutene-isoprene rubber $((C_4H_8)_n-(C_5H_8)_m; n=99.10, m=0.90)$ 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-2025-0024 or isobutene-isoprene rubber $((C_4H_8)_n-(C_5H_8)_m; n=99.10, m=0.90)$) 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Isobutene-Isoprene Rubber $((C_4H_8)_n-(C_5H_8)_m; n=99.10, m=0.90)$), 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 isobutene-isoprene rubber $((C_4H_8)_n-(C_5H_8)_m; n=99.10, m=0.90)$ be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of isobutene-isoprene rubber $((C_4H_8)_n-(C_5H_8)_m; n=99.10, m=0.90)$ 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: Isobutene-isoprene rubber $((C_4H_8)_n-(C_5H_8)_m; n=99.10, m=0.90)$

(2) Petitioner: Arlanxeo USA LLC and Arlanxeo Canada Inc., importers and exporters of isobutene-isoprene rubber $((C_4H_8)_n-(C_5H_8)_m; n=99.10, m=0.90)$

(3) Proposed classification numbers:

(i) HTSUS number: 4002.31.0000

(ii) Schedule B number: 4002.31.0000

(iii) CAS number: 9010-85-9

(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: Isobutene-isoprene rubber is a synthetic rubber used primarily for its air retention, low permeability to gas and moisture, broad damping characteristics, and heat and ozone resistance. It is used in tire inner liners, tire inner tubes, tire curing bladders, window sealants, damping mounts, hoses, and seals.

Isobutene-isoprene rubber is made from butylene. Taxable chemicals constitute 98.91% 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 isobutene-isoprene rubber is via the cationic copolymerization of butylene with isoprene in the presence of a Friedel-Crafts catalyst at low temperature, around -100°C. The final product contains 0.7 wt% of additives.

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

$$n \text{ C}_4\text{H}_8 \text{ (butylene)} + m \text{ C}_5\text{H}_8 \text{ (isoprene)} \rightarrow (\text{C}_4\text{H}_8)_n(\text{C}_5\text{H}_8)_m \text{ (isobutene-isoprene rubber)}$$

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

(i) Tax rate: \$9.64 per ton

(ii) Conversion factors: 0.99 for butylene

(9) Public docket number: IRS-2025-0024

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IRS Office of Chief Counsel.*

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