



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Request to Modify List of Taxable Substances; Notice of Filing for Styrene-Acrylonitrile (a = 0.26, s = 0.74)

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 styrene-acrylonitrile ((C₃H₃N)_a-(C₈H₈)_s; a = 0.26, s = 0.74) 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-2025-0031 or styrene-acrylonitrile ((C₃H₃N)_a-(C₈H₈)_s; a = 0.26, s = 0.74) 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Styrene-Acrylonitrile ((C₃H₃N)_a-(C₈H₈)_s; a = 0.26, s = 0.74)) 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 styrene-acrylonitrile $((C_3H_3N)_a-(C_8H_8)_s; a = 0.26, s = 0.74)$ be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of styrene-acrylonitrile $((C_3H_3N)_a-(C_8H_8)_s; a = 0.26, s = 0.74)$ 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: Styrene-acrylonitrile $((C_3H_3N)_a-(C_8H_8)_s; a = 0.26, s = 0.74)$

(2) Petitioner: Trinseo LLC, an importer and exporter of styrene-acrylonitrile $((C_3H_3N)_a-(C_8H_8)_s; a = 0.26, s = 0.74)$

(3) Proposed classification numbers:

(i) HTSUS number: 3903.20.0000 (Pellets)

(ii) Schedule B number: 3903.20.0000 (Pellets)

(iii) CAS number: 9003-54-7

(4) Petition filing dates:

(i) Petition filing date for purposes of making a determination: February 14, 2025

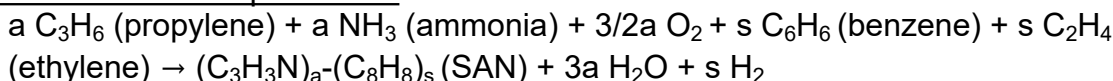
(ii) Petition filing date for purposes of section 11.02 of Rev. Proc. 2022-26, as modified by section 3 of Rev. Proc. 2023-20: March 1, 2024

(5) Description from petition: According to the petition, styrene-acrylonitrile $((C_3H_3N)_a-(C_8H_8)_s; a = 0.26, s = 0.74)$, also referred to as SAN, is a thermoplastic copolymer of acrylonitrile and styrene. It is used for injection molding and thermoforming into plastic articles.

Styrene-acrylonitrile $((C_3H_3N)_a-(C_8H_8)_s; a = 0.26, s = 0.74)$ is made from propylene, ammonia, benzene, and ethylene. Taxable chemicals constitute 88.27 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 styrene-acrylonitrile $((C_3H_3N)_a-(C_8H_8)_s; a = 0.26, s = 0.74)$, is through free radical, random copolymerization of 100% of the acrylonitrile and styrene monomers. Low levels of unreacted monomers remain bound within the polymer matrix as “residual” components of the product as sold or imported.

(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: \$9.91 per ton

(ii) Conversion factors: 0.12 for propylene, 0.05 for ammonia, 0.64 for benzene, and 0.23 for ethylene.

(9) Public docket number: IRS-2025-0031

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IRS Office of Chief Counsel.

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