



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Request to Modify List of Taxable Substances; Notice of Filing for Acrylonitrile-butadiene Rubber (n=13.44, m=25.54)

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 acrylonitrile-butadiene rubber $((C_4H_6)_n-(C_3H_3N)_m; n=13.44, m=25.54)$ 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-2025-0019 or acrylonitrile-butadiene rubber $((C_4H_6)_n-(C_3H_3N)_m; n=13.44, m=25.54)$) 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Acrylonitrile-butadiene Rubber $((C_4H_6)_n-(C_3H_3N)_m; n=13.44, m=25.54)$), Room 5203, P.O. Box 7604, Ben Franklin Station, Washington D.C. 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 acrylonitrile-butadiene rubber $((C_4H_6)_n-(C_3H_3N)_m; n=13.44, m=25.54)$ be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of acrylonitrile-butadiene rubber $((C_4H_6)_n-(C_3H_3N)_m; n=13.44, m=25.54)$ 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:* Acrylonitrile-butadiene rubber $((C_4H_6)_n-(C_3H_3N)_m; n=13.44, m=25.54)$

(2) *Petitioner:* Arlanxeo USA LLC and Arlanxeo Canada Inc., importers and exporters of acrylonitrile-butadiene rubber $((C_4H_6)_n-(C_3H_3N)_m; n=13.44, m=25.54)$.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 4002.59.0000

(ii) *Schedule B number:* 4002.59.0000

(iii) *CAS number:* 9003-18-3

(4) *Petition filing dates:*

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

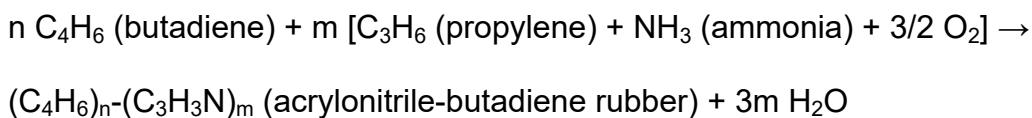
(ii) *Petition filing date for purposes of section 11.02 of Rev. Proc. 2022-26, as modified by section 3 of Rev. Proc. 2023-20:* July 1, 2022

(5) *Description from petition:* Acrylonitrile-butadiene rubber is an oil-resistant synthetic rubber produced from a copolymer of acrylonitrile and butadiene. Its main applications are in fuel hoses, gaskets, rollers, and other products in which oil resistance is required.

Acrylonitrile-butadiene rubber is made from butadiene, propylene, and ammonia. Taxable chemicals constitute 64.59 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 acrylonitrile-butadiene rubber is through a radical polymerization of acrylonitrile and butadiene in an emulsion process. Acrylonitrile monomer is produced by the SOHIO process (i.e., catalytic ammoxidation of propylene).

(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:* \$9.58 per ton

(ii) *Conversion factors:* 0.35 for butadiene, 0.52 for propylene, and 0.21 for ammonia.

(9) *Public docket number:* IRS-2025-0019

Michael Beker,

Senior Counsel (Energy, Credits, and Excise Tax),

IRS Office of Chief Counsel.

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