



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-Dicyclopentadiene Rubber (m=73.18, n=26.53, o=0.29)

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-dicyclopentadiene rubber $((C_2H_4)_m-(C_3H_6)_n-(C_{10}H_{12})_o; m=73.18, n=26.53, o=0.29)$ 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 <https://www.regulations.gov> (indicate public docket number IRS-2025-0136 or ethylene-propylene-dicyclopentadiene rubber $((C_2H_4)_m-(C_3H_6)_n-(C_{10}H_{12})_o; m=73.18, n=26.53, o=0.29)$ 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Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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-Dicyclopentadiene Rubber $((C_2H_4)_m-(C_3H_6)_n-(C_{10}H_{12})_o; m=73.18, n=26.53, o=0.29)$, 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 <https://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: Julia Barlow 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-dicyclopentadiene rubber $((C_2H_4)_m-(C_3H_6)_n-(C_{10}H_{12})_o; m=73.18, n=26.53, o=0.29)$ 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-dicyclopentadiene rubber $((C_2H_4)_m-(C_3H_6)_n-(C_{10}H_{12})_o; m=73.18, n=26.53, o=0.29)$ 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-dicyclopentadiene rubber $((C_2H_4)_m-(C_3H_6)_n-(C_{10}H_{12})_o; m=73.18, n=26.53, o=0.29)$.

(2) *Petitioner:* Arlanxeo USA LLC and Arlanxeo Canada Inc., importers and exporters of ethylene-propylene-dicyclopentadiene rubber $((C_2H_4)_m-(C_3H_6)_n-(C_{10}H_{12})_o; m=73.18, n=26.53, o=0.29)$.

(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:* July 13, 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.

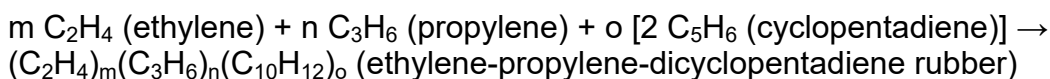
(5) *Description from petition:* Ethylene-propylene-dicyclopentadiene rubber is a synthetic rubber produced from a combination of ethylene, propylene, and non-conjugated dienes. Ethylene-propylene-dicyclopentadiene rubber has a low compression set, good resistance to heat, cold, and chemicals. The non-conjugated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

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

Ethylene-propylene-dicyclopentadiene rubber is made from ethylene and propylene. Taxable chemicals constitute 98.80 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-dicyclopentadiene rubber is through the catalytic polymerization of ethylene, propylene, and non-conjugated diene monomers in a solution using various catalysts. Non-conjugated diene monomers include ethylidene norbornene and dicyclopentadiene. The non-conjugated 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:*



(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:* 0.64 for ethylene, 0.35 for propylene.

(9) *Public docket number:* IRS-2025-0136.

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IRS Office of Chief Counsel.

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