



## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Superfund Tax on Chemical Substances; Request to Modify List of Taxable Substances; Notice of Filing for Methyl Methacrylate-ethyl Methacrylate-methacrylic Acid Copolymer in a Styrene Solution (x=75.76, y=8.46, z=1, s=168.4)**

**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 methyl methacrylate-ethyl methacrylate-methacrylic acid copolymer in a styrene solution  $((C_5H_8O_2)_x-(C_6H_{10}O_2)_y-(C_4H_6O_2)_z-(C_8H_8)_s; x=75.76, y=8.46, z=1, s=168.4)$  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-2025-0599 or methyl methacrylate-ethyl methacrylate-methacrylic acid copolymer in a styrene solution  $((C_5H_8O_2)_x-(C_6H_{10}O_2)_y-(C_4H_6O_2)_z-(C_8H_8)_s; x=75.76, y=8.46, z=1, s=168.4)$  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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Methyl Methacrylate-ethyl Methacrylate-methacrylic

Acid Copolymer in a Styrene Solution  $((C_5H_8O_2)_x(C_6H_{10}O_2)_y(C_4H_6O_2)_z(C_8H_8)_s$ ;  $x=75.76$ ,  $y=8.46$ ,  $z=1$ ,  $s=168.4$ ), 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:** Jacob W. Peeples or Andrew J. 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 methyl methacrylate-ethyl methacrylate-methacrylic acid copolymer in a styrene solution  $((C_5H_8O_2)_x(C_6H_{10}O_2)_y(C_4H_6O_2)_z(C_8H_8)_s$ ;  $x=75.76$ ,  $y=8.46$ ,  $z=1$ ,  $s=168.4$ ) be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of methyl methacrylate-ethyl methacrylate-methacrylic acid copolymer in a styrene solution  $((C_5H_8O_2)_x(C_6H_{10}O_2)_y(C_4H_6O_2)_z(C_8H_8)_s$ ;  $x=75.76$ ,  $y=8.46$ ,  $z=1$ ,  $s=168.4$ ) 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*: Methyl methacrylate-ethyl methacrylate-methacrylic acid copolymer in a styrene solution  $((C_5H_8O_2)_x-(C_6H_{10}O_2)_y-(C_4H_6O_2)_z-(C_8H_8)_s$ ;  $x=75.76$ ,  $y=8.46$ ,  $z=1$ ,  $s=168.4$ )

(2) *Petitioner*: AOC Resins and Coatings, Inc. and AOC, LLC, are importers of methyl methacrylate-ethyl methacrylate-methacrylic acid copolymer in a styrene solution  $((C_5H_8O_2)_x-(C_6H_{10}O_2)_y-(C_4H_6O_2)_z-(C_8H_8)_s$ ;  $x=75.76$ ,  $y=8.46$ ,  $z=1$ ,  $s=168.4$ )

(3) *Proposed classification numbers*:

(i) *HTSUS number*: 3906.90.5000

(ii) *Schedule B number*: 3906.90.6000

(iii) *CAS number*: 55765-89-4; 100-42-5

(4) *Petition filing dates*:

(i) *Petition filing date for purposes of making a determination*: August 12, 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*: January 1, 2023

(5) *Description from petition*: Methyl methacrylate-ethyl methacrylate-methacrylic acid copolymer in a styrene solution  $((C_5H_8O_2)_x-(C_6H_{10}O_2)_y-(C_4H_6O_2)_z-(C_8H_8)_s$ ;  $x=75.76$ ,  $y=8.46$ ,  $z=1$ ,  $s=168.4$ ) is a thermoplastic low-profile additive that expands and thus counteracts the shrinking of the polyester resin as it gels and cures ensuring a smooth surface of the molded part.

Methyl methacrylate-ethyl methacrylate-methacrylic acid copolymer in a styrene solution  $((C_5H_8O_2)_x-(C_6H_{10}O_2)_y-(C_4H_6O_2)_z-(C_8H_8)_s$ ;  $x=75.76$ ,  $y=8.46$ ,  $z=1$ ,  $s=168.4$ ) is made from benzene, propylene, methane, ammonia, sulfuric acid, and ethylene.

Taxable chemicals constitute 81.05 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 methyl methacrylate-ethyl methacrylate-methacrylic acid copolymer in a styrene solution  $((C_5H_8O_2)_x-(C_6H_{10}O_2)_y-(C_4H_6O_2)_z-(C_8H_8)_s$ ;  $x=75.76$ ,  $y=8.46$ ,  $z=1$ ,  $s=168.4$ ) is by dissolving 33 percent 7016 IAXP Acrylic Copolymer in 67 percent styrene. 7016 IAXP Acrylic Copolymer is produced via free-radical polymerization of methyl methacrylate, ethyl methacrylate, and methacrylic acid monomers.

Methyl methacrylate monomer is produced from acetone, hydrogen cyanide, sulfuric acid, and methanol. Acetone is produced from benzene and propylene. Hydrogen cyanide is produced from methane and ammonia. Methanol is produced from syngas and hydrogen is produced from steam-reforming methane.

Ethyl methacrylate monomer is produced from acetone, hydrogen cyanide, sulfuric acid, and ethanol. Ethanol is produced via bio-fermentation.

Methacrylic acid monomer is produced from acetone, hydrogen cyanide, and sulfuric acid.

Styrene is produced by the dehydrogenation of ethylbenzene using superheated steam over an iron(III) oxide catalyst. Ethylbenzene is produced via a Friedel-Crafts reaction of benzene and ethylene.

(7) *Stoichiometric material consumption equation, based on process identified as predominant method of production:*  $(x+y+z+s) C_6H_6$  (benzene) +  $(x+y+z) C_3H_6$  (propylene) +  $(5/2x+y+z) CH_4$  (methane) +  $(x+y+z) NH_3$  (ammonia) +  $5/2(z+y+x) O_2$  (oxygen) +  $(x+y+z) H_2SO_4$  (sulfuric acid) +  $x CO$  (syngas) +  $y CH_3CH_2OH$  (ethanol) +  $s C_2H_4$  (ethylene)  $\rightarrow$   $((C_5H_8O_2)_x-(C_6H_{10}O_2)_y-(C_4H_6O_2)_z-(C_8H_8)_s$  (methyl methacrylate-ethyl methacrylate-methacrylic acid copolymer in a styrene solution) +  $(x+y+z) C_6H_5OH$  (phenol) +  $(2x+3y+2z) H_2O$  (water) +  $1/2x CO_2$  (carbon dioxide) +  $(x+y+z) NH_4HSO_4$  (ammonium hydrogen sulfate) +  $s H_2$  (hydrogen)

(8) *Tax rate calculated by Petitioner, based on Petitioner's conversion factors for*

*taxable chemicals used in production of substance:*

(i) *Tax rate:* \$11.55 per ton

(ii) *Conversion factors:* 0.76 for benzene, 0.14 for propylene, 0.08 for methane, 0.06 for ammonia, 0.32 for sulfuric acid, and 0.18 for ethylene

(9) *Public docket number:* IRS-2025-0599

**Michael H. Beker,**

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IRS Office of Chief Counsel.*

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