[4831-GV-p

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Request to Modify List of Taxable Substances; Notice of Filing for Vinyl Acetate-crotonic Acid Copolymer in a Styrene Solution (x=99, y=1, s=124)

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 vinyl acetate-crotonic acid copolymer in a styrene solution ($(C_4H_6O_2)_x$-$(C_4H_6O_2)_y$-$(C_8H_8)_s$; x=99, y=1, s=124) 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-2025-0598 or vinyl acetate-crotonic acid copolymer in a styrene solution ($(C_4H_6O_2)_x$-$(C_4H_6O_2)_y$-$(C_8H_8)_s$; x=99, y=1, s=124) 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Vinyl Acetate-crotonic Acid Copolymer in a Styrene Solution ($(C_4H_6O_2)_x$-$(C_4H_6O_2)_y$-$(C_8H_8)_s$; x=99, y=1, s=124)), 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 vinyl acetate-crotonic acid copolymer in a styrene solution ($(C_4H_6O_2)_x$-$(C_4H_6O_2)_y$-$(C_8H_8)_s$; x=99, y=1, s=124) be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of vinyl acetate-crotonic acid copolymer in a styrene solution ($(C_4H_6O_2)_x$-$(C_4H_6O_2)_y$-$(C_8H_8)_s$; x=99, y=1, s=124) 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:* Vinyl acetate-crotonic acid copolymer in a styrene solution ($(C_4H_6O_2)_x$-$(C_4H_6O_2)_y$-$(C_8H_8)_s$; x=99, y=1, s=124)

(2) *Petitioner:* AOC Resins and Coatings, Inc. and AOC, LLC, are importers of vinyl acetate-crotonic acid copolymer in a styrene solution ($(C_4H_6O_2)_x$-$(C_4H_6O_2)_y$-$(C_8H_8)_s$; x=99, y=1, s=124)

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 3905.29.0000

(ii) *Schedule B number:* 3905.29.0000

(iii) *CAS number:* 25609-89-6; 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:* Vinyl acetate-crotonic acid copolymer in a styrene solution ($(C_4H_6O_2)_x$-$(C_4H_6O_2)_y$-$(C_8H_8)_s$; x=99, y=1, s=124) 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.

Vinyl acetate-crotonic acid copolymer in a styrene solution ($(C_4H_6O_2)_x$-$(C_4H_6O_2)_y$-$(C_8H_8)_s$; x=99, y=1, s=124) is made from ethylene, methane, and benzene. Taxable chemicals constitute 70.05 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 vinyl acetate-crotonic acid copolymer in a styrene solution is by dissolving 40 percent Vinnapas C 501 (vinyl acetate-crotonic acid copolymer) in 60 percent styrene. Vinnapas C 501 is produced through the free-radical polymerization of vinyl acetate and crotonic acid monomers.

Vinyl acetate monomer is produced by the reaction of ethylene and acetic acid with oxygen in the presence of a palladium catalyst. Acetic acid is produced through the carbonylation of methanol. Methanol is made from syngas and hydrogen, which is made from steam-methane reforming.

Cronotic [sic] acid monomer is produced by oxidation of crotonaldehyde.

Crontonaldehyde [sic] is produced by the aldol condensation of acetaldehyde. Acetaldehyde is produced by the oxidation of ethylene via the Wacker process (*i.e.*, oxidation of ethylene using a homogenous palladium/copper system).

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+2y+s) C_2H_4 (ethylene) + 1/2x CH_4 (methane) + s C_6H_6 (benzene) + 2x CO (carbon monoxide) + (1/2x+3/2y) O_2 (oxygen) → $(C_4H_6O_2)_x$-$(C_4H_6O_2)_y$-$(C_8H_8)_s$ (vinyl acetate-crotonic acid copolymer in a styrene solution) + y H_2O (water) + 1/2x CO_2 (carbon dioxide) + 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:* $7.48 per ton

(ii) *Conversion factors:* 0.29 for ethylene, 0.04 for methane, and 0.45 for benzene

(9) *Public docket number:* IRS-2025-0598

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