



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); Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of filing and request for comments; notice of hearing.

SUMMARY: This document provides a notice of public hearing on the notice of filing published in the **Federal Register** on Wednesday, January 14, 2026. This notice of filing announced 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.

DATES: The hearing is scheduled to be held on Thursday, June 18, 2026, at 10:00 a.m. Eastern Time (ET). The IRS must receive speakers' outlines of the topics to be discussed by Thursday, June 4, 2026. If no outlines are received by Thursday, June 4, 2026, the hearing will be cancelled.

ADDRESSES: The hearing will be conducted by telephone only. Send an outline of topic submission electronically via the Federal eRulemaking Portal at www.regulations.gov (indicate IRS and IRS-2025-0599). Send paper submissions to CC:PA:01:PR, (IRS-2025-0599), Room 5503, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Concerning the notice of filing, Jacob W. Peebles or Andrew J. Clark at (202) 317-6855 (not a toll-free number);

concerning submissions of requests to testify or attend the hearing, the Publications and Regulations Section at (202) 317-6901 (not toll-free number) or by email at publichearings@irs.gov (preferred).

SUPPLEMENTARY INFORMATION: The subject of the hearing is the notice (Public docket number: IRS–2025–0599) published in the **Federal Register** on Wednesday, January 14, 2026 (91 FR 1599). This hearing is limited to testimony about the notice of filing for methyl methacrylate-ethyl methacrylate-methacrylic acid copolymer in a styrene solution $((C_5H_8O_2)_x-(C_6H_{10}O_2)_y-(C_4H_6O_2)_z-(C_8H_8)_s$; $x=75.76$, $y=8.46$, $z=1$, $s=168.4$). Testimony regarding the operation of the Superfund excise taxes, the related proposed regulations, and the petition process are outside the scope of this hearing.

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Individuals who wish to testify at the hearing must submit an outline of the topics to be discussed and the time to be devoted to each topic by Thursday, June 4, 2026. A period of 10 minutes will be allotted to each testimony.

An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available via www.regulations.gov under the title of Supporting & Related Material. If no outline of the topics to be discussed is received Thursday, June 4, 2026, the hearing will be cancelled and a notice of cancellation of the hearing will be published in the **Federal Register**.

Individuals who want to testify by telephone must send an email to publichearings@irs.gov to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number (IRS–2025–0599) and the language “TESTIFY Telephonically.” For example, the

subject line may say: Request to TESTIFY Telephonically at Hearing for IRS–2025–0599.

Individuals who want to attend the hearing by telephone without testifying must also send an email to *publichearings@irs.gov* to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number (IRS–2025–0599) and the language “ATTEND Hearing Telephonically.” For example, the subject line may say: Request to ATTEND Hearing Telephonically for IRS–2025–0599. Requests to attend the hearing must be received by Tuesday, June 16, 2026, 5:00 p.m. ET.

Hearings will be made accessible to people with disabilities. To request special assistance during a hearing please contact the Publications and Regulations Section by sending an email to *publichearings@irs.gov* (preferred) or by telephone at (202) 317-6901 (not a toll-free number) by Thursday, June 11, 2026.

Any additional questions regarding speaking at or attending the hearing may also be emailed to *publichearings@irs.gov*.

Oluwafunmilayo A. Taylor,

Section Chief,

Publications and Regulations Section,

Associate Chief Counsel,

(Procedure and Administration).

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