



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Notice of Determinations to Add

Substances to List of Taxable Substances

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of determinations.

SUMMARY: This notice of determinations modifies the list of taxable substances to include the following two substances: chloro-isobutene-isoprene rubber $((C_4H_8)_n-(C_5H_{7.31}Cl_{0.69})_m; n=97.75, m=2.25)$ and ethylene-propylene-dicyclopentadiene rubber $((C_2H_4)_m-(C_3H_6)_n-(C_{10}H_{12})_o; m=73.18, n=26.53, o=0.29)$.

DATES: For purposes of the tax under section 4671 of the Internal Revenue Code (Code) this addition to the list of taxable substances is effective October 1, 2026. For purposes of refund claims under section 4662(e) of the Code, it is effective April 1, 2023.

FOR FURTHER INFORMATION CONTACT: Julia Barlow at (202) 317-6855 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

Section 4671(a) of the Code imposes an excise tax on the sale or use of a taxable substance by the importer thereof (section 4671 tax). Section 4672(a)(1) of the Code defines the term *taxable substance* as any substance which, at the time of sale or use by the importer, is listed as a taxable substance by the Secretary of the Treasury or the Secretary's delegate (Secretary) on the list of taxable substances under section 4672(a) (List).

Under section 4672(a)(2), an importer or exporter of any substance may request

that the Secretary determine whether such substance should be added to the List as a taxable substance or should be removed from the List. Under section 4672(a)(2)(B) and (a)(4) and (b)(2), the Secretary is required to add a substance to the List if the Secretary determines that any taxable chemicals that are listed in section 4661(b) of the Code constitute more than 20 percent of the weight, or more than 20 percent of the value, of the materials used to produce such substance, which determination is required under section 4672(a)(2)(B) and (a)(4) to be made based on the predominant method of production (weight or value test). Section 4672(a)(4) authorizes the Secretary to remove a substance from the List only if such substance meets neither the weight nor the value test of section 4672(a)(2)(B).

Section 4672(a)(3) includes an initial list of taxable substances. Section 4 of Notice 2021-66 (2021-52 I.R.B. 901) provides the list of 101 substances that the Secretary added to the List before November 15, 2021. On May 31, 2024, the Secretary published a Notice of Determination in the ***Federal Register*** (89 FR 47238) adding polyoxymethylene to the List; this Notice of Determination was also published in the Internal Revenue Bulletin as Notice 2024-50 (2024-26 I.R.B. 1789). On August 4, 2025, the Secretary published a Notice of Determinations in the ***Federal Register*** (90 FR 36520) adding 21 substances to the List; this Notice of Determinations was also published in the Internal Revenue Bulletin as Notice 2025-41 (2025-34 I.R.B. 325). On September 17, 2025, the Secretary published a Notice of Determinations in the ***Federal Register*** (90 FR 44881) adding 39 substances to the List; this Notice of Determinations was also published in the Internal Revenue Bulletin as Notice 2025-51 (2025-41 I.R.B. 448). Rev. Proc. 2022-26 (2022-29 I.R.B. 90), *as modified by* Rev. Proc. 2023-20 (2023-15 I.R.B. 636), provides the exclusive procedures by which an importer, exporter, or interested person may request a determination that a particular substance be added to or removed from the List.

Section 4671(b)(3) authorizes the Secretary to prescribe a tax rate for taxable substances in lieu of the tax rate specified in section 4671(b)(2). The tax rate prescribed by the Secretary for a substance added to the List is calculated by multiplying the conversion factor for each taxable chemical used in the production of the substance by the corresponding tax rate for that taxable chemical under section 4661(b), and adding those results together. Conversion factors are determined based on the predominant method of production of the substance. See sections 8 and 10.04(8) of Rev. Proc. 2022-26. Importers are not required to use the prescribed tax rate for a taxable substance and may calculate their own rate under section 4671(b)(1).

Pursuant to Section 4672(a)(4), this notice of determinations modifies the List to include the two additional taxable substances listed in the Summary of Determinations section of this notice, as explained in the Requests to Add Substances to the List and General Explanation of Determinations sections of this notice. The determination for each specific substance added to the List is explained in parts 1 and 2 of the Modifications to the List of Taxable Substances section of this notice.

The updated List and prescribed tax rates for taxable substances will be included in the instructions to Form 6627, *Environmental Taxes*.

Summary of Determinations

On **[INSERT DATE OF FILING WITH THE FEDERAL REGISTER]**, the Secretary determined to add the following substances to the List:

1. Chloro-isobutene-isoprene rubber $((C_4H_8)_n-(C_5H_{7.31}Cl_{0.69})_m; n=97.75, m=2.25)$
2. Ethylene-propylene-dicyclopentadiene rubber $((C_2H_4)_m-(C_3H_6)_n-(C_{10}H_{12})_o; m=73.18, n=26.53, o=0.29)$

Requests to Add Substances to the List

For each of the substances listed in the Summary of Determinations section of this notice, an importer or an exporter submitted a petition to the IRS in accordance with

Rev. Proc. 2022-26 requesting a determination under section 4672(a)(2) to add the substance to the List. For each substance, the petition represented that taxable chemicals constitute more than 20 percent of the weight of materials used to produce the substance, based on the predominant method of production.

General Explanation of Determinations

After reviewing the petitions for each of the substances listed in the Summary of Determinations section of this notice, the Secretary determined that taxable chemicals constitute more than 20 percent by weight of the materials used to produce the substance, based on the predominant method of production. Therefore, both of the substances are added to the List as required under section 4672(a)(2) and (4). The Secretary made the determinations to add these substances to the List in accordance with the requirements of section 4672(a)(2) and (4), and pursuant to the procedures set forth in Rev. Proc. 2022-26, *as modified by* Rev. Proc. 2023-20.

The relevant information for each taxable substance is provided in the specific determinations included in parts 1 and 2 of the Modifications to the List of Taxable Substances section of this notice. The tax rate for each taxable substance, as prescribed by the Secretary, is provided in paragraph (a)(6) of each specific determination. All scientific information provided in the specific determinations reflects the information provided by petitioners as published in each taxable substance's respective Notice of Filing.

Classification numbers proposed by each petitioner are included in paragraph (b) of each part, after each specific determination. The classification numbers provided with respect to a taxable substance are not part of the determination of whether it is added to the List and do not impact whether such substance is a taxable substance. Taxpayers may not rely on classification numbers for any purpose under sections 4661, 4662, 4671, and 4672, including (but not limited to) identification of a substance as a

taxable substance on the List. Classification numbers may change over time. The Department of the Treasury (Treasury Department) and the IRS do not anticipate updating this document to reflect any such changes.

For purposes of the section 4671 tax, all the modifications in parts 1 and 2 of the Modifications to the List of Taxable Substances section of this notice are effective on and after October 1, 2026. For purposes of refund claims under section 4662(e), the modifications are effective April 1, 2023.

Modifications to the List of Taxable Substances

1. Determination to Add Chloro-isobutene-isoprene Rubber ((C₄H₈)_n-(C₅H_{7.31}Cl_{0.69})_m; n=97.75, m=2.25) to the List

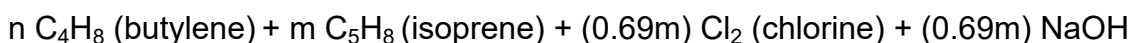
Arlanxeo USA LLC and Arlanxeo Canada Inc., importers and exporters of chloro-isobutene-isoprene rubber ((C₄H₈)_n-(C₅H_{7.31}Cl_{0.69})_m; n=97.75, m=2.25), submitted a petition in accordance with Rev. Proc. 2022-26 requesting to add chloro-isobutene-isoprene rubber ((C₄H₈)_n-(C₅H_{7.31}Cl_{0.69})_m; n=97.75, m=2.25) to the List. According to the petition, the taxable chemicals butylene, chlorine, and sodium hydroxide constitute 97.36 percent by weight of the materials used to produce this substance, based on the predominant method of production.

(a) *Determination.* Chloro-isobutene-isoprene rubber ((C₄H₈)_n-(C₅H_{7.31}Cl_{0.69})_m; n=97.75, m=2.25) is added to the list of taxable substances under section 4672(a).

Other pertinent information is as follows:

(1) *Predominant method of production:* The predominant method of producing chloro-isobutene-isoprene rubber involves reacting a hexane solution of butyl rubber with elemental chlorine. Butyl rubber is produced via the cationic copolymerization of butylene with isoprene in the presence of a Friedel-Crafts catalyst at low temperature, around -100°C.

(2) *Stoichiometric material consumption equation:*



(sodium hydroxide) \rightarrow $(C_4H_8)_n(C_5H_{7.31}Cl_{0.69})_m$ (chloro-isobutene-isoprene rubber) + $(0.69m)$ NaCl + $(0.69m)$ H₂O

(3) *Reasons for the determination:* The chloro-isobutene-isoprene rubber $((C_4H_8)_n-(C_5H_{7.31}Cl_{0.69})_m; n=97.75, m=2.25)$ petition was filed on July 13, 2025. The notice of filing summarizing the petition and requesting comments was published in the **Federal Register** (90 FR 39468) on August 15, 2025. The Treasury Department and the IRS received no substantive written comments in response to the notice of filing. A public hearing was neither requested nor held.

The Secretary followed the process in section 4672(a)(2)(B) in making this determination. A review of the stoichiometric material consumption equation and other information in the petition shows that the taxable chemicals butylene, chlorine, and sodium hydroxide constitute more than 20 percent by weight of the materials used in the production of chloro-isobutene-isoprene rubber $((C_4H_8)_n-(C_5H_{7.31}Cl_{0.69})_m; n=97.75, m=2.25)$, based on the predominant method of production. Therefore, the test in section 4672(a)(2)(B) is satisfied.

(4) *Date of determination:* **[INSERT DATE OF FILING WITH THE FEDERAL REGISTER].**

(5) *Effective dates for addition of chloro-isobutene-isoprene rubber $((C_4H_8)_n-(C_5H_{7.31}Cl_{0.69})_m; n=97.75, m=2.25)$ to the List:*

(i) *Effective date for purposes of the section 4671 tax (see section 11.01 of Rev. Proc. 2022-26):* October 1, 2026.

(ii) *Effective date for purposes of refund claims under section 4662(e) (see sections 11.02 and 11.03 of Rev. Proc. 2022-26, as modified by section 3 of Rev. Proc. 2023-20):* April 1, 2023.

(6) *Tax rate prescribed by the Secretary:* \$9.46 per ton. The conversion factors for the taxable chemicals used in the production of chloro-isobutene-isoprene rubber $((C_4H_8)_n-(C_5H_{7.31}Cl_{0.69})_m; n=97.75, m=2.25)$ are 0.96 for butylene, 0.02 for chlorine, and

0.01 for sodium hydroxide. The tax rate is calculated by adding the products of the conversion factor for each taxable chemical by the tax rate for that taxable chemical:
 $((0.96 \times \$9.74) + (0.02 \times \$5.40) + (0.01 \times \$0.56) = \$9.46).$

(b) *Classification numbers.*

(1) *The Secretary has no basis to object to the following proposed classification numbers:*

(i) *HTSUS number:* 4002.39.0000.

(ii) *Schedule B number:* 4002.39.0000.

(iii) *CAS number:* 68081-82-3.

(2) *The Secretary is unable to confirm the following proposed classification numbers:* Not applicable.

2. Determination to Add Ethylene-propylene-dicyclopentadiene Rubber ((C₂H₄)_m-(C₃H₆)_n-(C₁₀H₁₂)_o; m=73.18, n=26.53, o=0.29) to the List

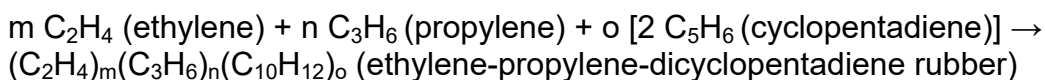
Arlanxeo USA LLC and Arlanxeo Canada Inc., importers and exporters of ethylene-propylene-dicyclopentadiene rubber ((C₂H₄)_m-(C₃H₆)_n-(C₁₀H₁₂)_o; m=73.18, n=26.53, o=0.29), submitted a petition in accordance with Rev. Proc. 2022-26 requesting to add ethylene-propylene-dicyclopentadiene rubber ((C₂H₄)_m-(C₃H₆)_n-(C₁₀H₁₂)_o; m=73.18, n=26.53, o=0.29) to the List. According to the petition, the taxable chemicals ethylene and propylene constitute 98.80 percent by weight of the materials used to produce this substance, based on the predominant method of production.

(a) *Determination.* Ethylene-propylene-dicyclopentadiene rubber ((C₂H₄)_m-(C₃H₆)_n-(C₁₀H₁₂)_o; m=73.18, n=26.53, o=0.29) is added to the list of taxable substances under section 4672(a). Other pertinent information is as follows:

(1) *Predominant method of production:* 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.

(2) *Stoichiometric material consumption equation:*



(3) *Reasons for the determination:* The ethylene-propylene-dicyclopentadiene rubber $((\text{C}_2\text{H}_4)_m-(\text{C}_3\text{H}_6)_n-(\text{C}_{10}\text{H}_{12})_o$; $m=73.18$, $n=26.53$, $o=0.29$) petition was filed on July 13, 2025. The notice of filing summarizing the petition and requesting comments was published in the ***Federal Register*** (90 FR 39469) on August 15, 2025. The Treasury Department and the IRS received no written comments in response to the notice of filing. A public hearing was neither requested nor held.

The Secretary followed the process in section 4672(a)(2)(B) in making this determination. A review of the stoichiometric material consumption equation and other information in the petition shows that the taxable chemicals ethylene and propylene constitute more than 20 percent by weight of the materials used in the production of ethylene-propylene-dicyclopentadiene rubber $((\text{C}_2\text{H}_4)_m-(\text{C}_3\text{H}_6)_n-(\text{C}_{10}\text{H}_{12})_o$; $m=73.18$, $n=26.53$, $o=0.29$), based on the predominant method of production. Therefore, the test in section 4672(a)(2)(B) is satisfied.

(4) *Date of determination:* **[INSERT DATE OF FILING WITH THE FEDERAL REGISTER].**

(5) *Effective dates for addition of ethylene-propylene-dicyclopentadiene rubber $((\text{C}_2\text{H}_4)_m-(\text{C}_3\text{H}_6)_n-(\text{C}_{10}\text{H}_{12})_o$; $m=73.18$, $n=26.53$, $o=0.29$) to the List:*

(i) *Effective date for purposes of the section 4671 tax (see section 11.01 of Rev. Proc. 2022-26):* October 1, 2026.

(ii) *Effective date for purposes of refund claims under section 4662(e) (see sections 11.02 and 11.03 of Rev. Proc. 2022-26, as modified by section 3 of Rev. Proc.*

2023-20): April 1, 2023.

(6) *Tax rate prescribed by the Secretary:* \$9.64 per ton. The conversion factors for the taxable chemicals used in the production of ethylene-propylene-dicyclopentadiene rubber $((C_2H_4)_m-(C_3H_6)_n-(C_{10}H_{12})_o)$; $m=73.18$, $n=26.53$, $o=0.29$) are 0.64 for ethylene and 0.35 for propylene. The tax rate is calculated by adding the products of the conversion factor for each taxable chemical by the tax rate for that taxable chemical: $((0.64 \times \$9.74) + (0.35 \times \$9.74) = \$9.64)$.

(b) *Classification numbers.*

(1) *The Secretary has no basis to object to the following proposed classification numbers:*

(i) *HTSUS number:* 4002.70.0000.

(ii) *Schedule B number:* 4002.70.0000.

(iii) *CAS number:* 25038-36-2.

(2) *The Secretary is unable to confirm the following proposed classification numbers:* Not applicable.

Krishna P. Vallabhaneni,

Tax Legislative Counsel.

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