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 Poly(divinylbenzene-ethylvinylbenzene); $x=1.33x10^{17}$, $y=3.27x10^{16}$

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 poly(divinylbenzene-ethylvinylbenzene) ($(C_{10}H_{10})_x(C_{10}H_{12})_y$; $x=1.33x10^{17}$, $y=3.27x10^{16}$), also known as "DVB-EVB," 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-2026-1025 or Poly(divinylbenzene-ethylvinylbenzene); $x=1.33x10^{17}$, $y=3.27x10^{16}$ 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Poly(divinylbenzene-ethylvinylbenzene); $x=1.33x10^{17}$, $y=3.27x10^{16}$, 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 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 DVB-EVB be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of DVB-EVB 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:* Poly(divinylbenzene-ethylvinylbenzene)

$((C_{10}H_{10})_x(C_{10}H_{12})_y$; $x=1.33x10^{17}$, $y=3.27x10^{16}$).

The substance is also known as DVB-EVB.

(2) *Petitioner:* Purolite LLC is an importer of DVB-EVB.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 3903.90.5000

(ii) *Schedule B number:* 3903.90.0000

(iii) *CAS number:* 9043-77-0

(4) *Petition filing dates:*

(i) *Petition filing date for purposes of making a determination:* November 18, 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, 2025

(5) *Description from petition:* DVB-EVB is a copolymer composed of divinylbenzene (“DVB”) and ethylvinylbenzene (“EVB”) monomers. DVB-EVB is mainly used for the production of ion exchange resins, but can also be used as a column packing material in liquid chromatography, a separation medium in thin-layer chromatography, and an adsorbent.

(6) *Process identified in petition as predominant method of production of substance:* The predominant method of producing DVB-EVB is through the polymerization of DVB and EVB monomers. DVB is produced by the dehydrogenation of diethylbenzenes. Diethylbenzenes arise as side-products of the alkylation of benzene with ethylene. EVB is produced by the partial dehydrogenation of diethylbenzenes.

(7) *Stoichiometric material consumption equation, based on process identified as predominant method of production:* (x+y) C_6H_6 (benzene) + 2(x+y) C_2H_4 (ethylene) $\rightarrow$ $(C_{10}H_{10})x(C_{10}H_{12})y$ (DVB-EVB) + (2x+y) 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:* \$10.03 per ton

(ii) *Conversion factors:* 0.60 for benzene and 0.43 for ethylene.

(9) *Public docket number:* IRS-2026-1025

Michael H. Beker,

Senior Counsel (Energy, Credits, and Excise Tax),

IRS Office of Chief Counsel.

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