



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Request to Modify List of Taxable Substances; Notice of Filing for Acrylate Monomer Synthetic Rubber; x=587.30, y=583.29, z=258.18, a=1.58

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 acrylate monomer synthetic rubber $((C_5H_8O_2)_x-(C_7H_{12}O_2)_y-(C_6H_{10}O_3)_z-(C_{35}H_{62}O_3)_a$; x=587.30, y=583.29, z=258.18, a=1.58), also known as “ACM Rubber,” 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-2026-1027 or Acrylate Monomer Synthetic Rubber; x=587.30, y=583.29, z=258.18, a=1.58 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Acrylate Monomer Synthetic Rubber; x=587.30, y=583.29, z=258.18, a=1.58), 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. Peebles 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 ACM Rubber be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of ACM Rubber 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:* Acrylate monomer synthetic rubber $((C_5H_8O_2)_x-(C_7H_{12}O_2)_y-(C_6H_{10}O_3)_z-(C_{35}H_{62}O_3)_a; x=587.30, y=583.29, z=258.18, a=1.58)$.

The substance is also known as ACM Rubber.

(2) *Petitioner:* Zeon Chemicals L.P. is an importer of ACM Rubber.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 4002.99.0000

(ii) *Schedule B number:* 4002.99.0000

(iii) *CAS number:* 93410-24-3

(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, 2023

(5) *Description from petition:* ACM Rubber is a synthetic rubber comprised of acrylate monomers, primarily ethyl acrylate and butyl acrylate. Often, the ACM Rubber has small quantities of cure site monomers which affect physical properties and performance, but the tax rate is unaffected. ACM Rubbers are primarily used for automotive parts (e.g., hoses, transmission gaskets).

(6) *Process identified in petition as predominant method of production of substance:* The predominant method of producing ACM Rubber is by emulsion polymerization of ethyl acrylate, butyl acrylate, and methoxy ethyl acrylate in the presence of an emulsifier and a free-radical initiator. Ethyl acrylate monomer is produced by acidcatalyzed esterification of acrylic acid with ethanol. Acrylic acid is produced by the oxidation of propylene. Ethanol is produced by biological processes (fermentation of sugars with yeast). Butyl acrylate monomer is produced by the acid-catalyzed esterification acrylic acid with butanol. Butanol is produced by the hydroformylation of propylene to butanal, which is then reduced with hydrogen. Hydrogen is produced from steam-methane reforming. Methoxyethyl acrylate monomer is produced by acidcatalyzed esterification of acrylic acid with methoxyethanol. Methoxyethanol is produced from methanol and ethylene glycol. Methanol is produced from carbon monoxide and hydrogen. Ethylene glycol is produced from ethylene oxide and water. Ethylene oxide is produced by the oxidation of ethylene. Octadecyl 3-(3,5-

di-*tert*-butyl-4-hydroxyphenyl) propionate is produced from 3,5-di-*tert*-butyl-4-hydroxyphenylpropionic acid and stearyl alcohol. 3,5-di-*tert*-butyl-4-hydroxyphenylpropionic acid is produced from methyl 3-(3,5-di-*tert*-butyl-4-hydroxyphenyl) propionate and water. Methyl 3-(3,5-di-*tert*-butyl-4-hydroxyphenyl) propionate is produced from 2,6-di-*tert*-butylphenol and methyl 3-methoxypropionate. 2,6-di-*tert*-butylphenol is produced from phenol and isobutylene. Phenol is produced via the Hock process (*i.e.*, the partial oxidation of cumene via the Hock rearrangement). Cumene is produced via the Friedel-Crafts alkylation of benzene with propylene. Isobutylene is produced from the dehydration of *tert*-butyl alcohol. *tert*-Butyl alcohol is derived commercially from isobutane as a coproduct of propylene oxide production. Isobutane is obtained by the isomerization of butane. Methyl 3-methoxypropionate is produced from methyl acrylate and methanol. Methyl acrylate is produced from acrylic acid and methanol. Stearyl alcohol is produced from the hydrogenation of stearic acid. Stearic acid is obtained from fats and oils by saponification of triglycerides using hot water.

(7) *Stoichiometric material consumption equation, based on process identified as predominant method of production:* $(x+2y+z+2a) \text{ C}_3\text{H}_6$ (propylene) + $(1/2y+1/2z+3/2a) \text{ CH}_4$ (methane) + $z \text{ C}_2\text{H}_4$ (ethylene) + $a \text{ C}_6\text{H}_6$ (benzene) + $2a \text{ C}_4\text{H}_8$ (butylene) + $x \text{ C}_2\text{H}_6\text{O}$ (ethanol) + $(3/2x+3/2y+2z+5/2a) \text{ O}_2$ (oxygen) + $(y+z+2a) \text{ CO}$ (carbon monoxide) + $a \text{ C}_{18}\text{H}_{36}\text{O}_2$ (stearic acid) $\rightarrow$ $(\text{C}_5\text{H}_8\text{O}_2)_x - (\text{C}_7\text{H}_{12}\text{O}_2)_y - (\text{C}_6\text{H}_{10}\text{O}_3)_z - (\text{C}_{35}\text{H}_{62}\text{O}_3)_a$ (ACM Rubber) + $(2x+y+z) \text{ H}_2\text{O}$ (water) + $(1/2y+1/2z+3/2a) \text{ CO}_2$ (carbon dioxide) + $a \text{ C}_3\text{H}_6\text{O}$ (acetone) + $2a \text{ CH}_3\text{OH}$ (methanol)

(8) *Tax rate calculated by Petitioner, based on Petitioner's conversion factors for taxable chemicals used in production of substance:*

(i) *Tax rate:* \$5.55 per ton

(ii) *Conversion factors:* 0.50 for propylene, 0.04 for methane, 0.04 for ethylene,

0.0007 for benzene, and 0.001 for butylene.

(9) *Public docket number:* IRS-2026-1027

Michael H. Beker,

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

IRS Office of Chief Counsel.

[FR Doc. 2026-17431 Filed: 8/25/2026 8:45 am; Publication Date: 8/26/2026]