



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Request to Modify List of Taxable Substances; Notice of Filing for Styrene Isoprene Block Copolymer; $x+z=482$, $y=2,178.51$, $a=1.70$

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 styrene isoprene block copolymer $((C_8H_8)_x-(C_5H_8)_y-(C_8H_8)_z-(C_{33}H_{56}N_4OS_2)_a$; $x+z=482$, $y=2,178.51$, $a=1.70$), also known as “SIS 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-2026-1032 or styrene isoprene block copolymer; $x+z=482$, $y=2,178.51$, $a=1.70$) 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Styrene Isoprene Block Copolymer; $x+z=482$, $y=2,178.51$, $a=1.70$), 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 SIS 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 SIS 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:* Styrene isoprene block copolymer $((C_8H_8)_x-(C_5H_8)_y-(C_8H_8)_z-(C_{33}H_{56}N_4OS_2)_a; x+z=482, y=2,178.51, a=1.70)$.

The substance is also known as SIS Rubber.

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

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 4002.99.0000

(ii) *Schedule B number:* 4002.99.0000

(iii) *CAS number:* 25038-32-8

(4) *Petition filing dates:*

(i) *Petition filing date for purposes of making a determination:* February 8, 2026

(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:* SIS Rubbers are polyisoprene/polystyrene elastomers with block structures that are primarily used in adhesive formulations. SIS Rubber is a triblock copolymer that consists of polystyrene sequences (or blocks) at each end of an isoprene sequence in the center. The imported SIS Rubber has a very low amount of residual cyclohexane (50 ppm). SIS Rubber is sold in pellet form with a small amount of silica or talc (~0.2%) used as an anti-agglomeration agent. SIS Rubber is made from benzene, ethylene, propylene, butylene, nitric acid, methane, ammonia, chlorine, and sodium hydroxide. Taxable chemicals constitute 25.94 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 SIS Rubber is through a block polymerization of isoprene and styrene in cyclohexane in the presence of a catalyst. Styrene monomer is produced by the dehydrogenation of ethylbenzene. Ethylbenzene is produced via a Friedel-Crafts reaction of benzene and ethylene. 2,6-di-tert-butyl-4-(4,6-bis(octylthio)-1,3,5-triazin-2-ylamino)phenol is produced from 4-amino-2,6-di-tert-butyl phenol and 1,3,5-Triazine, 2-chloro-4,6-bis(octylthio). 4-amino-2,6-di-tert-butyl phenol is produced from 4-nitro-2,6-di-tert-butyl phenol and hydrogen. 4-nitro-2,6-di-tert-butyl phenol is produced from 2,6-di-tert-butyl phenol and nitric acid. 2,6-di-tert-butyl phenol is produced from phenol and butylene. 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. Hydrogen is produced from steam-methane reforming. 1,3,5-Triazine, 2-chloro-4,6-bis(octylthio) is produced from 1,3,5-triazine, 2,4,6-trichloro and 1-octanethiol. 1,3,5-triazine, 2,4,6-trichloro is produced from cyanogen chloride. Cyanogen chloride is produced by the oxidation of sodium cyanide with chlorine. Sodium cyanide is produced by treating hydrogen cyanide with sodium hydroxide. Hydrogen cyanide is produced by Andrussov oxidation (*i.e.*, the reaction of methane and ammonia in the presence of oxygen). 1-Octanethiol is produced by from halogen substituted octane and sodium hydrosulfide. Halogen substituted octane is produced by reacting octane and a halogen (*e.g.*, iodine). Sodium hydrosulfide is produced by the reaction of sodium hydroxide with hydrogen sulfide.

(7) *Stoichiometric material consumption equation, based on process identified as predominant method of production:* $(x+z+a) \text{ C}_6\text{H}_6$ (benzene) + $(x+z) \text{ C}_2\text{H}_4$ (ethylene) + $y \text{ C}_5\text{H}_8$ (isoprene) + $a \text{ C}_3\text{H}_6$ (propylene) + $2a \text{ C}_4\text{H}_8$ (butylene) + $a \text{ HNO}_3$ (nitric acid) + $15/4a \text{ CH}_4$ (methane) + $3a \text{ NH}_3$ (ammonia) + $3a \text{ Cl}_2$ (chlorine) + $5a \text{ NaOH}$ (sodium hydroxide) + $2a \text{ C}_8\text{H}_{18}$ (octane) + $11/2a \text{ O}_2$ (oxygen) + $2a \text{ I}_2$ (iodine) + $2a \text{ H}_2\text{S}$ (hydrogen sulfide) $\rightarrow (\text{C}_8\text{H}_8)_x-(\text{C}_5\text{H}_8)_y-(\text{C}_8\text{H}_8)_z-(\text{C}_{33}\text{H}_{56}\text{N}_4\text{OS}_2)_a$ (SIS Rubber) + $(x+z) \text{ H}_2$ (hydrogen) + $3a \text{ HCl}$ (hydrochloric acid) + $31/2a \text{ H}_2\text{O}$ (water) + $3/4a \text{ CO}_2$ (carbon dioxide) + $a \text{ C}_3\text{H}_6\text{O}$ (acetone) + $3a \text{ NaCl}$ (sodium chloride) + $2a \text{ HI}$ (hydrogen iodide) + $2a \text{ NaI}$ (sodium iodide)

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

(i) *Tax rate:* \$2.56 per ton

(ii) *Conversion factors:* 0.19 for benzene, 0.07 for ethylene, 0.0004 for propylene, 0.001 for butylene, 0.0005 for nitric acid, 0.0005 for methane, 0.0004 for

ammonia, 0.002 for chlorine, and 0.002 for sodium hydroxide.

(9) *Public docket number:* IRS-2026-1032

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