

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. Formaldehyde is produced by the catalytic oxidation of methanol.

(7) *Stoichiometric material consumption equation, based on process identified as predominant method of production:* $m \text{ C}_4\text{H}_6$ (butadiene) + $n [\text{C}_6\text{H}_6$ (benzene) + C_2H_4 (ethylene)] + $a [\text{C}_6\text{H}_6$ (benzene) + C_3H_6 (propylene) + $\frac{3}{2} \text{CH}_4$ (methane) + 2 NaOH (sodium hydroxide) + 2 O_2 (oxygen) + 3 CO (syngas) + 2 C_8H_{18} (octane) + 2 I_2 (iodine) + 2 H_2S (hydrogen sulfide)] $\rightarrow (\text{C}_4\text{H}_6)_m(\text{C}_8\text{H}_8)_n(\text{C}_{25}\text{H}_{44}\text{OS}_2)_a$ (sSBR) + $n \text{ H}_2$ + $a \text{ C}_3\text{H}_6\text{O}$ (acetone) + $\frac{3}{2}a \text{ CO}_2$ + $4a \text{ H}_2\text{O}$ + $2a \text{ HI}$ + $2a \text{ NaI}$.

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

(i) *Tax rate:* \$9.75 per ton.

(ii) *Conversion factors:* 0.85 for butadiene, 0.11 for benzene, 0.04 for ethylene, 0.0004 for propylene, 0.0002 for methane, and 0.0008 for sodium hydroxide.

(9) *Public docket number:* IRS–2026–1030.

Michael H. Beker,

Senior Counsel (Energy, Credits, and Excise Tax), IRS Office of Chief Counsel.

[FR Doc. 2026–18267 Filed 9–8–26; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Request To Modify List of Taxable Substances; Notice of Filing for Butadiene-acrylonitrile-methyl Methacrylate-styrene Copolymer; $w=124.79$, $x=424.05$, $y=129.62$, $z=72.41$

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 butadiene-acrylonitrile-methyl methacrylate-styrene copolymer $((\text{C}_4\text{H}_6)_w(\text{C}_3\text{H}_3\text{N})_x(\text{C}_8\text{H}_8)_y(\text{C}_5\text{H}_8\text{O}_2)_z;$ $w=124.79$, $x=424.05$, $y=129.62$, $z=72.41$), also known as “Modified SAN Latex,” 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 November 9, 2026.

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–2026–1026 or Butadiene-acrylonitrile-methyl Methacrylate-styrene Copolymer; $w=124.79$, $x=424.05$, $y=129.62$, $z=72.41$) 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 Butadiene-acrylonitrile-methyl Methacrylate-styrene Copolymer; $w=124.79$, $x=424.05$, $y=129.62$, $z=72.41$), Room 5203, P.O. Box 7604, Ben Franklin Station, Washington, DC 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 Modified SAN Latex be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of Modified SAN Latex 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:* Butadiene-acrylonitrile-methyl methacrylate-styrene copolymer $((\text{C}_4\text{H}_6)_w(\text{C}_3\text{H}_3\text{N})_x(\text{C}_8\text{H}_8)_y(\text{C}_5\text{H}_8\text{O}_2)_z;$ $w=124.79$, $x=424.05$, $y=129.62$, $z=72.41$).

The substance is also known as Modified SAN Latex.

(2) *Petitioner:* Zeon Chemicals L.P. is an importer and exporter of Modified SAN Latex.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 4002.11.000.

(ii) *Schedule B number:* 4002.11.000.

(iii) *CAS number:* 9010–94–0, 7732–18–5.

(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:*

Modified SAN Latex is latex (water emulsion) used as a binder in lithium-ion battery manufacture. Modified SAN Latex is made from butadiene, propylene, ammonia, benzene, ethylene, methane, and sulfuric acid. Taxable chemicals constitute 72.98 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 Modified SAN Latex is by emulsion polymerization of butadiene, acrylonitrile, styrene, and methyl methacrylate monomers in the presence of an emulsifier and a free-radical initiator. Acrylonitrile monomer is produced by the SOHIO process (*i.e.*, catalytic ammoxidation of propylene). Styrene monomer is produced by the dehydrogenation of ethylbenzene using superheated steam over an iron(III) oxide catalyst. Ethylbenzene is produced via a Friedel-Crafts reaction of benzene and ethylene. Methyl methacrylate monomer is produced by is produced from acetone, hydrogen cyanide, sulfuric acid, and methanol. Acetone is produced from benzene and propylene. Hydrogen cyanide is produced from methane and ammonia. Methanol is produced from syngas and hydrogen is produced from steam-reforming methane.

(7) *Stoichiometric material consumption equation, based on process identified as predominant method of production:* $w \text{ C}_4\text{H}_6$ (butadiene) + $(x+z) \text{ C}_3\text{H}_6$ (propylene) + $(x+z) \text{ NH}_3$ (ammonia) + $(y+z) \text{ C}_6\text{H}_6$ (benzene) + $y \text{ C}_2\text{H}_4$ (ethylene) + $\frac{3}{2}z \text{ CH}_4$ (methane) + $z \text{ H}_2\text{SO}_4$ (sulfuric acid) + $(\frac{3}{2}x+\frac{5}{2}z) \text{ O}_2$ (oxygen) + $z \text{ CO}$ (carbon

monoxide) $\rightarrow$
 $(C_4H_6)_w(C_3H_3N)_x(C_8H_8)_y(C_5H_8O_2)_z$
 (Modified SAN Latex) + $(3x+2z)$ H₂O
 (water) + y H₂ (hydrogen) + z C₆H₅OH
 (phenol) + $\frac{1}{2}z$ CO₂ (carbon dioxide) +
 z NH₄HSO₄ (ammonium hydrogen
 sulfate).

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

(i) *Tax rate:* \$10.33 per ton.

(ii) *Conversion factors:* 0.13 for butadiene, 0.42 for propylene, 0.17 for ammonia, and 0.32 for benzene, 0.07 for ethylene, 0.03 for methane, and 0.14 for sulfuric acid.

(9) *Public docket number:* IRS–2026–1026.

Michael H. Beker,

Senior Counsel (Energy, Credits, and Excise Tax), IRS Office of Chief Counsel.

[FR Doc. 2026–18264 Filed 9–8–26; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Superfund Tax on Chemical Substances; Request To Modify List of Taxable Substances; Notice of Filing for Vinyl Acetate-dibutyl Maleate Copolymer in a Styrene Solution; x=6.17, y=1, s=10.94

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 vinyl acetate-dibutyl maleate copolymer in a styrene solution $((C_4H_6O_2)_x-(C_{12}H_{20}O_4)_y-(C_8H_8)_s; x=6.17, y=1, s=10.94)$ 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 November 9, 2026.

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–2026–1024 or Vinyl Acetate-dibutyl Maleate Copolymer in a Styrene Solution; x=6.17, y=1, s=10.94) 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 Vinyl Acetate-dibutyl Maleate Copolymer in a Styrene Solution; x=6.17, y=1, s=10.94), Room 5203, P.O. Box 7604, Ben Franklin Station, Washington DC 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 vinyl acetate-dibutyl maleate copolymer in a styrene solution $((C_4H_6O_2)_x-(C_{12}H_{20}O_4)_y-(C_8H_8)_s; x=6.17, y=1, s=10.94)$ be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of vinyl acetate-dibutyl maleate copolymer in a styrene solution $((C_4H_6O_2)_x-(C_{12}H_{20}O_4)_y-(C_8H_8)_s; x=6.17, y=1, s=10.94)$ 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:* Vinyl acetate-dibutyl maleate copolymer in a styrene solution $((C_4H_6O_2)_x-(C_{12}H_{20}O_4)_y-(C_8H_8)_s; x=6.17, y=1, s=10.94)$.

(2) *Petitioner:* AOC Resins and Coatings, Inc. and AOC, LLC are importers of vinyl acetate-dibutyl maleate copolymer in a styrene solution.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 3905.29.0000.

(ii) *Schedule B number:* 3905.29.0000.

(iii) *CAS number:* 25035–90–9; 100–42–5.

(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:* January 1, 2023.

(5) *Description from petition:* Vinyl acetate-dibutyl maleate copolymer in a styrene solution is a thermoplastic low-profile additive that expands and thus counteracts the shrinking of the polyester resin as it gels and cures ensuring a smooth surface of the molded part. Vinyl acetate-dibutyl maleate copolymer in a styrene solution is made from ethylene, methane, benzene, propylene, and butane. Taxable chemicals constitute 71.57 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 vinyl acetate-dibutyl maleate copolymer in a styrene solution is by dissolving 40% Synthomer ADS H356 in 60% styrene. Synthomer ADS H356 is produced through the free-radical polymerization of vinyl acetate and dibutyl maleate monomers.

Vinyl acetate monomer is produced by the reaction of ethylene and acetic acid with oxygen in the presence of a palladium catalyst. Acetic acid is produced through the carbonylation of methanol. Methanol is made from syngas and hydrogen, which is made from steam-methane reforming.

Dibutyl maleate monomer is produced by the reaction of maleic acid anhydride and 1-butanol in presence of p-toluenesulfonic acid. Maleic acid anhydride is produced by is produced by vapor-phase oxidation of butane. Butanol is produced by the hydroformylation of propylene to butanal, which is then reduced with hydrogen.

Styrene is produced by the dehydrogenation of ethylbenzene using superheated steam over an iron(III) oxide catalyst. Ethylbenzene is produced via a Friedel-Crafts reaction of benzene and ethylene.

(7) *Stoichiometric material consumption equation, based on process identified as predominant method of production:* $(x+s)$ C₂H₄ (ethylene) + $(\frac{1}{2}x+y)$ CH₄ (methane) + y C₄H₁₀ (butane) + $2y$ C₃H₆ (propylene) + s C₆H₆ (benzene) + $(2x+2y)$ CO (carbon monoxide) + $(\frac{1}{2}x+7/2y)$ O₂ (oxygen) $\rightarrow$ $(C_4H_6O_2)_x-(C_{12}H_{20}O_4)_y-(C_8H_8)_s$ (vinyl acetate-dibutyl maleate copolymer in a styrene solution, I) + $3y$ H₂O (water) + $(\frac{1}{2}x+y)$ CO₂ (carbon dioxide) + s H₂ (hydrogen).