monoxide) → $(C_4H_6)_w(C_3H_3N)_x(C_8H_8)_y(C_5H_8O_2)_z$ (Modified SAN Latex) + (3x+2z) H_2O (water) + y H_2 (hydrogen) + z C_6H_5OH (phenol) + ½z CO_2 (carbon dioxide) + z NH_4HSO_4 (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]

BILLING CODE 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 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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) C_2H_4 (ethylene) + (½x+y) CH_4 (methane) + y C_4H_{10} (butane) + 2y C_3H_6 (propylene) + s C_6H_6 (benzene) + (2x+2y) CO (carbon monoxide) + (½x+7/2y) O_2 (oxygen) → $(C_4H_6O_2)_x$-$(C_{12}H_{20}O_4)_y$-$(C_8H_8)_s$ (vinyl acetate-dibutyl maleate copolymer in a styrene solution, *l*) + 3y H_20 (water) + (½x+y) CO_2 (carbon dioxide) + s 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:* $7.71 per ton.

(ii) *Conversion factors:* 0.25 for ethylene, 0.03 for methane, 0.45 for benzene, 0.04 for propylene, and 0.03 for butane.

(9) *Public docket number:* IRS–2026–1024.

Michael H. Beker,

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

[FR Doc. 2026–18265 Filed 9–8–26; 8:45 am]

BILLING CODE 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 Acrylonitrile-butadiene Rubber; x=3,344.33, y=1,335.09, a=2.98

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 acrylonitrile-butadiene rubber ($(C_4H_6)_x$-$(C_3H_3N)_y$-$(C_{25}H_{44}OS_2)_a$; x=3,344.33, y=1,335.09, a=2.98), also known as ''NBR,'' 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–2026–1029 or acrylonitrile-butadiene rubber; x=3,344.33, y=1,335.09, a=2.98) 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 acrylonitrile-butadiene rubber; x=3,344.33, y=1,335.09, a=2.98), 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 NBR be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of NBR 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:* Acrylonitrile-butadiene rubber ($(C_4H_6)_x$-$(C_3H_3N)_y$-$(C_{25}H_{44}OS_2)_a$; x=3,344.33, y=1,335.09, a=2.98).

The substance is also known as NBR.

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

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 4002.59.0000.

(ii) *Schedule B number:* 4002.59.0000.

(iii) *CAS number:* 9003–18–3, 8.

(4) *Petition filing dates:*

(i) *Petition filing date for purposes of making a determination:* November 21, 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:* NBR is an oil-resistant synthetic rubber produced from a copolymer of acrylonitrile and butadiene. Its main applications are in fuel hoses, gaskets, rollers, and other products in which oil resistance is required. NBR is made from butadiene, propylene, ammonia, benzene, methane, and sodium hydroxide. Taxable chemicals constitute 79.51 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 NBR is through emulsion polymerization of butadiene and acrylonitrile. Emulsion polymerization involves application of emulsifier to emulsify hydrophobic polymers through aqueous phase by amphipathic emulsifier, then generation of free radicals with either a water or oil soluble initiators. It is characterized by reduction of bimolecular termination of free radicals due to segregation of free radicals among the discrete monomer-swollen polymer particles.

The latex particles size ranged from 10 nm to 1,000 nm in a diameter and are generally spherical. A typical of particle consist of 1–10,000 macromolecules, where macromolecule contains about 100–106 monomer units. The polymer latex is coagulated, pressed, and dried to remove moisture. Acrylonitrile monomer is produced by the SOHIO process (*i.e.,* catalytic ammoxidation of propylene). Phenol, 2-methyl-4,6-bis[(octylthio)methyl] is produced by reacting o-cresol, 1-octanethiol, and formaldehyde. o-Cresol is produced from the methylation of phenol using methanol. 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. Methanol is made from syngas. Hydrogen is produced from steam-methane reforming. 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. Formaldehyde is produced by the catalytic oxidation of methanol.

(7) *Stoichiometric material consumption equation, based on process identified as predominant method of production:* x C_4H_6 (butadiene) + y [C_3H_6 (propylene) + NH_3 (ammonia) + ³⁄₂ O_2] + a [C_6H_6 (benzene) + C_3H_6 (propylene) + ³⁄₂ 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)] → $(C_4H_6)_x$-$(C_3H_3N)_y$-$(C_{25}H_{44}OS_2)_a$ (NBR) + a C_3H_6O (acetone) + ³⁄₂a CO_2 + (3y+4a) H_2O + 2a HI + 2a NaI.

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

(i) *Tax rate:* $9.54 per ton.

(ii) *Conversion factors:* 0.71 for butadiene, 0.22 for propylene, 0.09 for