

Petitions Filed to Add Chemicals to List of Chemical Substances Subject to Superfund Excise Tax

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On April 2 and April 3, 2025, the Internal Revenue Service (IRS) announced that petitions have been filed to add the following chemicals to the list of taxable substances:

- Polyisobutylene ([90 Fed. Reg. 14521](#)): Petition filed by TPC Group, Inc., an exporter of polyisobutylene;
- Acrylonitrile butadiene styrene ([90 Fed. Reg. 14687](#)): Petition filed by Trinseo LLC, an importer and exporter of acrylonitrile butadiene styrene;
- Acrylonitrile-butadiene rubber ([90 Fed. Reg. 14684](#)): Petition filed by Arlanxeo USA LLC and Arlanxeo Canada Inc., importers and exporters of acrylonitrile-butadiene rubber;
- Chloroprene rubber ([90 Fed. Reg. 14691](#)): Petition filed by Arlanxeo USA LLC and Arlanxeo Canada Inc., importers and exporters of chloroprene rubber;
- Emulsion styrene butadiene rubber ([90 Fed. Reg. 14692](#)): Petition filed by Michelin North America, Inc., an importer of emulsion styrene butadiene rubber;
- Emulsion styrene-butadiene rubber ([90 Fed. Reg. 14686](#)): Petition filed by Arlanxeo USA LLC and Arlanxeo Canada Inc., importers and exporters of emulsion styrene-butadiene rubber;
- Ethylene vinyl acetate (VA < 50 percent) ([90 Fed. Reg. 14688](#)): Petition filed by Arlanxeo USA LLC and Arlanxeo Canada Inc., importers and exporters of ethylene vinyl acetate (VA < 50 percent);
- Ethylene vinyl acetate (VA ? 50%) ([90 Fed. Reg. 14683](#)): Petition filed by Arlanxeo USA LLC and Arlanxeo Canada Inc., importers and exporters of ethylene vinyl acetate (VA ? 50 percent);
- Ethylene-propylene-ethylidene norbornene rubber ([90 Fed. Reg. 14695](#)): Petition filed by Arlanxeo USA LLC and Arlanxeo Canada Inc., importers and exporters of ethylene-propylene-ethylidene norbornene rubber;
- Hydrogenated acrylonitrile-butadiene rubber ([90 Fed. Reg. 14686](#)): Petition filed by Arlanxeo USA LLC and Arlanxeo Canada Inc., importers and exporters of hydrogenated acrylonitrile-butadiene rubber;
- Hydrogenated acrylonitrile-butadiene rubber ([90 Fed. Reg. 14685](#)): Petition filed by Zeon Chemicals L.P., an importer and exporter of hydrogenated acrylonitrile-butadiene rubber;
- Isobutene-isoprene rubber ([90 Fed. Reg. 14689](#)): Petition filed by Arlanxeo USA LLC and

Arlanxeo Canada Inc., importers and exporters of isobutene-isoprene rubber;

- Solution styrene-butadiene rubber ([90 Fed. Reg. 14690](#)): Petition filed by Arlanxeo USA LLC and Arlanxeo Canada Inc., importers and exporters of solution styrene-butadiene rubber;
- Bromo-isobutene-isoprene rubber ([90 Fed. Reg. 14694](#)): Petition filed by Arlanxeo USA LLC and Arlanxeo Canada Inc., importers and exporters of bromo-isobutene-isoprene rubber;
- Poly(ethylene-propylene) rubber ([90 Fed. Reg. 14690](#)): Petition filed by Arlanxeo USA LLC and Arlanxeo Canada Inc., importers and exporters of poly(ethylene-propylene) rubber;
- Solution styrene-butadiene rubber ([90 Fed. Reg. 14693](#)): Petition filed by Michelin North America, Inc., an importer of solution styrene-butadiene rubber; and
- Styrene-acrylonitrile ([90 Fed. Reg. 14693](#)): Petition filed by Trinseo LLC, an importer and exporter of styrene-acrylonitrile.

Comments on the petitions are due **June 2, 2025**. [More information on the Superfund excise tax on chemicals is available in our July 13, 2022, memorandum, “Superfund Tax on Chemicals: What You Need to Know to Comply”](#) and our May 19, 2022, memorandum, [“Reinstated Superfund Excise Tax Imposed on Certain Chemical Substances.”](#)

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