



# TaxNewsFlash

United States

No. 2026-011  
January 13, 2026

## Notices of filing of petitions for addition of five substances to Superfund list

The U.S. Treasury Department and IRS today released notices announcing that petitions have been filed requesting that the following five substances be added to the list of taxable substances under section 4672(a):

- [Notice of filing for Methyl Methacrylate-ethyl Methacrylate-methacrylic Acid Copolymer in a Styrene Solution \(x=75.76, y=8.46, z=1, s=168.4\)](#)
- [Notice of filing for Vinyl Acetate-crotonic Acid Copolymer in a Styrene Solution \(x=99, y=1, s=124\)](#)
- [Notice of filing for Poly\(styrene-divinylbenzene-ethylvinylbenzene\), with Styrene Content of Less than 50% \(x=7.64x1016, y=1.03x1017, z=2.28x1016\)](#)
- [Notice of filing for Acrylate Monomer Synthetic Rubber in a Water Emulsion \(x=537.29, y=664.03, z=223.59\)](#)
- [Notice of filing for Poly\(styrene-divinylbenzene-ethylvinylbenzene\), with Styrene Content of Greater than 50% \(x=2.02x1017, y=2.98x1016, z=7.35x1015\)](#)

Each petition has been filed pursuant to [Rev. Proc. 2022-26](#) as modified by [Rev. Proc. 2023-20](#).

The notices also request comments on each petition. Written comments and requests for a public hearing must be received by the date on or before 60 days after the date of publication in the Federal Register, which is scheduled to be January 14, 2026.

### Background

A provision of the “Infrastructure Investment and Jobs Act” (Pub. L. No. 117-58, enacted November 15, 2021) reinstated excise taxes imposed on certain chemicals and substances under sections 4661 and 4671 (often referred to as “Superfund” excise taxes) and modified the applicable rates of tax and other provisions related to such taxes.

- The Superfund excise taxes include two separate but interrelated excise taxes applicable to chemicals and hazardous substances, which fund the Hazardous Substance Superfund for the cleanup of hazardous waste sites.
- Section 4661(a) imposes a tax on any taxable chemical sold or used by the manufacturer, producer or importer. Section 4661(b) provides a list of such taxable chemicals.
- Section 4671(a) imposes a tax on any taxable substance sold or used by the importer. Section 4672(a) generally provides that the term taxable substance means any substance which, at the time of sale or use by the importer, is listed as a taxable substance by the Treasury Department or IRS. Section 4672(a)(2) provides that a substance “shall be listed” under section 4672(a)(1) if:
  - The substance is contained in the statutory list of taxable substances under section 4672(a)(3).
  - The Treasury Department and IRS determine, in consultation with the Administrator of the Environmental Protection Agency (EPA) and the Commissioner of U.S. Customs and Border Protection (CBP), that taxable chemicals constitute more than a specified percent of the weight (or more than a specified percent of the value) of the materials used to produce such substance (determined on the basis of the predominant method of production). Under the reinstated Superfund excise taxes, that percentage was lowered from 50% to 20%.

The IRS previously provided guidance regarding the reinstated Superfund excise taxes in [Notice 2021-66](#), which:

- Provided the initial list of taxable substances under section 4672(a) (which included the same hazardous substances that were previously taxable by statute or IRS determination)
- Addressed the registration requirements imposed by section 4662(b)(10)(C) and (c)(2)(B) to exempt certain sales and uses of taxable chemicals from tax
- Provided the procedural rules that apply to taxpayers subject to the reinstated Superfund excise taxes
- Suspended Notice 89-61 (as modified by Notice 95-39) which prescribed the former process for certain persons to request that certain substances be added to or removed from the list of taxable substances under section 4672(a)(3)
- Included a request for comments as to whether there are issues related to the reinstated Superfund excise taxes that require clarification or additional guidance

## **Rev. Proc. 2022-26**

Rev. Proc. 2022-26 provides that an importer or exporter of any substance, or a person other than an importer or exporter of such substance (interested person), may request to add such substance to the list of taxable substances under section 4672(a), or remove such substance from the list, by submitting a petition to the IRS in accordance with the procedures described in sections 5 and 6 of the revenue procedure. Any requests to modify the lists that were submitted prior to publication of the revenue procedure or in response to the request for comments in Notice 2021-66 do not meet the requirements of sections 5 and 6 of the revenue procedure. Such requests will not be processed and must be submitted in accordance with the procedures described in sections 5 and 6 of the revenue procedure.

- Rev. Proc. 2022-26 includes detailed information regarding the information and statements that must be submitted with any request, as well as examples with respect to the stoichiometric material consumption equation for a particular substance.

- After a submitted petition has been filed, the IRS will publish a “Notice of Filing” in the Federal Register which will summarize the petition and request comments. Any person submitting a written comment in response to the notice of filing may include a request for a public hearing.
- In the case of a petition submitted by an importer or exporter of a substance, a determination will be made within 180 days after the date the petition is filed. The 180-day determination period may be extended by agreement between the petitioner and the IRS. The 180-day determination period does not apply to petitions submitted by interested persons.
- When a determination is made on a petition, the IRS will publish a “Notice of Determination” in the Federal Register.
- The date the notice of determination is filed with the Federal Register is not the same date that a substance is added to or removed from the List. Determinations made during a calendar quarter will be effective and reflected in the list as of the first day of the second quarter following the quarter in which the determination is made. Therefore, importers that will be liable for the tax imposed by section 4671(a) on the sale or use of taxable substances added to the list, and persons that will no longer be eligible to claim a credit or refund of the tax imposed by section 4661(a) paid on taxable chemicals used in the manufacture, for export, of substances removed from the list, will have a minimum of 90 days’ notice of the changes.

## Rev. Proc. 2023-20

Rev. Proc. 2023-20 modified Rev. Proc. 2022-26 to clarify that for any petition accepted by the IRS, for purposes of refund claims under section 4662(e), the date on which a taxable substance is added to the Secretary’s list of taxable substances is the first day of the calendar quarter in which the petition is filed (for an interested person) or the day on which the petition is deemed filed (for an importer or exporter). Any petition submitted by an importer or an exporter between July 1, 2022, and December 31, 2022, that is subsequently accepted by the IRS is deemed to be filed on July 1, 2022. Any petition submitted by an importer or an exporter after December 31, 2022, that is subsequently accepted by the IRS is deemed to be filed on the first day of the calendar quarter during which the petition was received.

**For more information, contact a professional in the Excise Tax practice of KPMG Washington National Tax:**

Taylor Cortright | [tcortright@kpmg.com](mailto:tcortright@kpmg.com)

Rachel Smith | [rachelsmith1@kpmg.com](mailto:rachelsmith1@kpmg.com)

[kpmg.com/socialmedia](https://kpmg.com/socialmedia)



The information contained in TaxNewsFlash is not intended to be “written advice concerning one or more Federal tax matters” subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230, as the content of this document is issued for general informational purposes only, is intended to enhance the reader’s knowledge on the matters addressed therein, and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm.

Direct comments, including requests for subscriptions, to [Washington National Tax](https://www.kpmg.com/US/issuesandnews/articlespublications/Pages/Washington-National-Tax.aspx). For more information, contact KPMG’s Federal Tax Legislative and Regulatory Services Group at + 1 202.533.3712, 1801 K Street NW, Washington, DC 20006-1301.

To unsubscribe from TaxNewsFlash, reply to [Washington National Tax](https://www.kpmg.com/US/issuesandnews/articlespublications/Pages/Washington-National-Tax.aspx).

[Privacy](#) | [Legal](#)