

These measures include, but are not limited to, pumping, treating, storing, and reinjecting water, by mobile units or facilities that are built and then removed at the end of the action.

Each of these DOE CEs also includes conditions referred to as integral elements, also listed in appendix B of DOE's NEPA implementing procedures and in appendix B to 10 CFR part 1021. DOE defines the terms "previously disturbed or developed," "small," and "small-scale" in Section 5.4(b) of DOE's NEPA implementing procedures and in 10 CFR 1021.102(g). TVA will review and apply these integral elements and definitions when using any of the three adopted CEs.

TVA has experience with projects involving each of these categories of actions. Regarding CE B4.14, TVA has recently completed construction of a battery energy storage system (BESS) at a facility near Vonore, Tennessee. Several other TVA projects involve the construction and operation of BESS facilities. Among the reviews cited by DOE to substantiate this CE were several TVA environmental assessments for BESS facilities. Because TVA has identified such systems as an important technology to support its power generation portfolio, the adopted CE will assist TVA in streamlining the environmental review process for these types of facilities, when appropriate.

Regarding CE B5.5, TVA has extensive experience with projects involving the construction and operation of pipelines that convey a variety of materials to support its operations. Based on TVA's experience, proposals for short pipeline segments are unlikely to result in significant environmental effects. The adopted CE will streamline TVA reviews of these types of projects.

TVA also has extensive experience in implementing measures to address the migration of contaminated groundwater in a variety of settings. Consistent with the definition of the DOE CE B6.9, some measures conducted by TVA to address groundwater issues are small-scale and temporary in nature and do not result in significant effects. TVA's adoption of the CE will streamline TVA environmental reviews when such measures are proposed.

III. Additional Considerations

TVA NEPA regulations state that "an action that would normally qualify as a categorical exclusion must not be so classified if an extraordinary circumstance is present and cannot be mitigated, including through the application of other environmental regulatory processes." 18 CFR 1318.201. TVA NEPA regulations list resource

conditions that are considered in determining whether extraordinary circumstances related to a proposed action warrant further analysis and documentation in an EA or an EIS. 18 CFR 1318.201(a).

For the CEs adopted, as previously noted, TVA will also review the DOE's integral elements (appendix B to DOE's NEPA implementing procedures and appendix B to 10 CFR part 1021) and DOE's definitions of "previously disturbed or developed," "small," and "small-scale" (Section 5.4(b) of DOE's NEPA implementing procedures and 10 CFR 1021.102(g)) to ensure it is appropriate to use the CE. When applying these adopted CEs, TVA will document its review for extraordinary circumstances and integral elements in the form of a CE checklist.

IV. Consultations on CE Adoptions

In August 2025, TVA consulted with DOE to discuss the adoption of CEs B4.14 and B5.5. TVA consulted with DOE about CE B6.9 in October 2025. The consultations included discussion of DOE's experience developing and applying the CEs and of the types of actions for which TVA plans to use the CEs. Through consultation, TVA affirmed that its intended uses of the CEs are consistent with how DOE has applied these CEs. In each case, these types of TVA actions are very similar to DOE actions, and therefore the environmental effects of the TVA actions will be very similar to the impacts of DOE actions, which are not significant, absent the existence of extraordinary circumstances that could involve potentially significant effects.

V. Notice of Adoption

Through consultation, TVA therefore has determined that its proposed uses of the three CEs would be appropriate. This notice serves to document TVA's adoption of DOE's CE B4.14, B5.5, and B6.9, consistent with section 109 of NEPA.

Authority: 42 U.S.C. 4335(c).

Michael McCall,

Vice President, Environment and Sustainability.

[FR Doc. 2026-00564 Filed 1-13-26; 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-crotonic Acid Copolymer in a Styrene Solution (x=99, y=1, s=124)

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-crotonic acid copolymer in a styrene solution ((C₄H₆O₂)_x-(C₄H₆O₂)_y-(C₈H₈)_s; x=99, y=1, s=124) 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 March 16, 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-2025-0598 or vinyl acetate-crotonic acid copolymer in a styrene solution ((C₄H₆O₂)_x-(C₄H₆O₂)_y-(C₈H₈)_s; x=99, y=1, s=124) 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-crotonic Acid Copolymer in a Styrene Solution ((C₄H₆O₂)_x-(C₄H₆O₂)_y-(C₈H₈)_s; x=99, y=1, s=124)), 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 or Andrew J. Clark 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-crotonic acid copolymer in a styrene solution $((C_4H_6O_2)_x-(C_4H_6O_2)_y-(C_8H_8)_s; x=99, y=1, s=124)$ 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-crotonic acid copolymer in a styrene solution $((C_4H_6O_2)_x-(C_4H_6O_2)_y-(C_8H_8)_s; x=99, y=1, s=124)$ 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-crotonic acid copolymer in a styrene solution $((C_4H_6O_2)_x-(C_4H_6O_2)_y-(C_8H_8)_s; x=99, y=1, s=124)$.

(2) *Petitioner:* AOC Resins and Coatings, Inc. and AOC, LLC, are importers of vinyl acetate-crotonic acid copolymer in a styrene solution $((C_4H_6O_2)_x-(C_4H_6O_2)_y-(C_8H_8)_s; x=99, y=1, s=124)$.

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 3905.29.0000.

(ii) *Schedule B number:* 3905.29.0000.

(iii) *CAS number:* 25609–89–6; 100–42–5.

(4) *Petition filing dates:*

(i) *Petition filing date for purposes of making a determination:* August 12, 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-crotonic acid copolymer in a styrene solution $((C_4H_6O_2)_x-(C_4H_6O_2)_y-(C_8H_8)_s; x=99, y=1, s=124)$ 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-crotonic acid copolymer in a styrene solution $((C_4H_6O_2)_x-(C_4H_6O_2)_y-(C_8H_8)_s; x=99, y=1, s=124)$ is made from ethylene, methane, and benzene. Taxable chemicals constitute 70.05 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-crotonic acid copolymer in a styrene solution is by dissolving 40 percent Vinnapas C 501 (vinyl acetate-crotonic acid copolymer) in 60 percent styrene. Vinnapas C 501 is produced through the free-radical polymerization of vinyl acetate and crotonic acid 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.

Crotonic [sic] acid monomer is produced by oxidation of crotonaldehyde. Crotonaldehyde [sic] is produced by the aldol condensation of acetaldehyde. Acetaldehyde is produced by the oxidation of ethylene via the Wacker process (*i.e.*, oxidation of ethylene using a homogenous palladium/copper system).

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:*

$$(x+2y+s) C_2H_4 \text{ (ethylene)} + 1/2x CH_4 \text{ (methane)} + s C_6H_6 \text{ (benzene)} + 2x CO \text{ (carbon monoxide)} + (1/2x+3/2y) O_2 \text{ (oxygen)} \rightarrow (C_4H_6O_2)_x-(C_4H_6O_2)_y-(C_8H_8)_s \text{ (vinyl acetate-crotonic acid copolymer in a styrene solution)} + y H_2O \text{ (water)} + 1/2x CO_2 \text{ (carbon dioxide)} + s H_2 \text{ (hydrogen)}$$

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

(i) *Tax rate:* \$7.48 per ton.

(ii) *Conversion factors:* 0.29 for ethylene, 0.04 for methane, and 0.45 for benzene.

(9) *Public docket number:* IRS–2025–0598.

Michael H. Beker,

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

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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 Methyl Methacrylate-ethyl Methacrylate-methacrylic Acid Copolymer in a Styrene Solution (x=75.76, y=8.46, z=1, s=168.4)

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 methyl methacrylate-ethyl methacrylate-methacrylic acid copolymer in a styrene solution $((C_5H_8O_2)_x-(C_6H_{10}O_2)_y-(C_4H_6O_2)_z-(C_8H_8)_s; x=75.76, y=8.46, z=1, s=168.4)$ 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 March 16, 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–2025–0599 or methyl methacrylate-ethyl methacrylate-methacrylic acid copolymer in a styrene solution $((C_5H_8O_2)_x-(C_6H_{10}O_2)_y-(C_4H_6O_2)_z-(C_8H_8)_s; x=75.76, y=8.46, z=1, s=168.4)$ 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 Methyl Methacrylate-ethyl Methacrylate-methacrylic Acid Copolymer in a Styrene Solution $((C_5H_8O_2)_x-(C_6H_{10}O_2)_y-(C_4H_6O_2)_z-(C_8H_8)_s; x=75.76, y=8.46, z=1, s=168.4)$), 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