

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–2025–0601 or Styrene-DVB-EVB (Styrene <50%) ((C₈H₈)_x(C₁₀H₁₀)_y(C₁₀H₁₂)_z; x=7.64x10¹⁶, y=1.03x10¹⁷, z=2.28x10¹⁶)) 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 Comments cannot be edited or withdrawn once submitted to the Federal eRulemaking Portal.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 Styrene-DVB-EVB (Styrene <50%) ((C₈H₈)_x(C₁₀H₁₀)_y(C₁₀H₁₂)_z; x=7.64x10¹⁶, y=1.03x10¹⁷, z=2.28x10¹⁶), 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. Peebles 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 Styrene-DVB-EVB (Styrene <50%) be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of Styrene-DVB-EVB (Styrene <50%) 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:* Poly(styrene-divinylbenzene-ethylvinylbenzene), with styrene content of less than 50% ((C₈H₈)_x(C₁₀H₁₀)_y(C₁₀H₁₂)_z; x=7.64x10¹⁶, y=1.03x10¹⁷, z=2.28x10¹⁶).

The substance is also known as Styrene-DVB-EVB (Styrene <50%).

(2) *Petitioner:* PuroLite LLC is an importer of Styrene-DVB-EVB (Styrene <50%)

(3) *Proposed classification numbers:*

(i) *HTSUS number:* 3903.90.5000.

(ii) *Schedule B number:* 3903.90.0000.

(iii) *CAS number:* 69011–20–7.

(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:* April 1, 2025.

(5) *Description from petition:* Styrene-DVB-EVB (Styrene <50%) is a copolymer made of styrene, divinylbenzene (“DVB”), and ethylvinylbenzene (“EVB”) monomers. It is mainly used for the production of ion exchange resins, but can also be used as a column packing material in liquid chromatography, a separation medium in thin-layer chromatography, and an adsorbent.

Styrene-DVB-EVB (Styrene <50%) is made from benzene and ethylene. Taxable chemicals constitute 100 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 Styrene-DVB-EVB (Styrene <50%) is through the polymerization of styrene, DVB, and EVB monomers. 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. DVB is produced by the dehydrogenation of diethylbenzenes. Diethylbenzenes arise as side-products of the alkylation of benzene with ethylene. EVB is produced by the partial dehydrogenation of diethylbenzenes.

(7) *Stoichiometric material consumption equation, based on process identified as predominant method of production:*

$$(x+y+z) \text{ C}_6\text{H}_6 \text{ (benzene)} + (x+2y+2z) \text{ C}_2\text{H}_4 \text{ (ethylene)} \rightarrow (\text{C}_8\text{H}_8)_x(\text{C}_{10}\text{H}_{10})_y(\text{C}_{10}\text{H}_{12})_z \text{ (Styrene-DVB-EVB (Styrene <50\%))} + (x+2y+z) \text{ H}_2 \text{ (hydrogen)}$$

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

(i) *Tax rate:* \$10.03 per ton.

(ii) *Conversion factors:* 0.65 for benzene and 0.38 for ethylene.

(9) *Public docket number:* IRS–2025–0601.

Michael H. Beker,

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

[FR Doc. 2026–00505 Filed 1–13–26; 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 Acrylate Monomer Synthetic Rubber in a Water Emulsion (x=537.29, y=664.03, z=223.59)

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 acrylate monomer synthetic rubber in a water emulsion ((C₅H₈O₂)_x-(C₇H₁₂O₂)_y-(C₆H₁₀O₃)_z; x=537.29, y=664.03, z=223.59), also known as ACM 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 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–2025–0602 or ACM Latex ((C₅H₈O₂)_x-(C₇H₁₂O₂)_y-(C₆H₁₀O₃)_z; x=537.29, y=664.03, z=223.59) 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 ACM Latex ((C₅H₈O₂)_x-(C₇H₁₂O₂)_y-(C₆H₁₀O₃)_z; x=537.29, y=664.03, z=223.59)), 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 ACM 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 ACM 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:* Acrylate monomer synthetic rubber in a water emulsion $((C_5H_8O_2)_x-(C_7H_{12}O_2)_y-(C_6H_{10}O_3)_z)$; $x=537.29$, $y=664.03$, $z=223.59$.

The substance is also known as ACM Latex.

(2) *Petitioner:* Zeon Chemicals L.P. is an importer of ACM Latex.

(3) *Proposed classification numbers:*

- (i) *HTSUS number:* 4002.91.0000
- (ii) *Schedule B number:* 4002.91.0000
- (iii) *CAS number:* 93410-24-3

(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:* April 1, 2023.

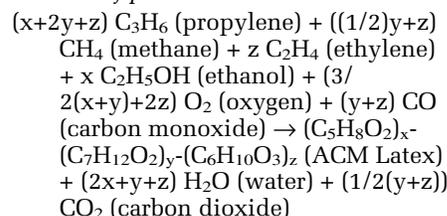
(5) *Description from petition:* ACM Latex is a water emulsion of acrylate monomer synthetic rubber ("ACM Rubber"). Often, the ACM Rubber has small quantities of cure site monomers which affect physical properties and performance. ACM Latex and ACM Rubber are used in electric vehicle battery manufacture.

ACM Latex is made from propylene, methane, and ethylene. Taxable chemicals constitute 45.45 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 ACM Latex is by emulsion polymerization of ethyl acrylate, butyl acrylate, and methoxy ethyl acrylate in the presence of an emulsifier and a free-radical initiator. Ethyl acrylate monomer is produced by acid-catalyzed esterification of acrylic acid with ethanol. Acrylic acid is produced by the oxidation of propylene. Ethanol is produced by biological processes (fermentation of sugars with yeast). Butyl acrylate monomer is produced by the acid-catalyzed esterification of acrylic acid with butanol. Butanol is produced by the hydroformylation of propylene to butanal, which is then reduced with hydrogen. Hydrogen is produced from steam-methane reforming. Methoxyethyl acrylate monomer is produced by acid-catalyzed esterification of acrylic acid with methoxyethanol. Methoxyethanol is produced from methanol and ethylene glycol. Methanol is produced from carbon monoxide and hydrogen.

Ethylene glycol is produced from ethylene oxide and water. Ethylene oxide is produced by the oxidation of ethylene.

(7) *Stoichiometric material consumption equation, based on process identified as predominant method of production:*



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

- (i) *Tax rate:* \$5.73 per ton.
- (ii) *Conversion factors:* 0.52 for propylene, 0.04 for methane, and 0.04 for ethylene.

(9) *Public docket number:* IRS-2025-0602.

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

[FR Doc. 2026-00506 Filed 1-13-26; 8:45 am]

BILLING CODE 4831-GV-P

DEPARTMENT OF VETERANS AFFAIRS

Advisory Committee on the Readjustment of Veterans, Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act, 5 U.S.C. Ch. 10., that the Advisory Committee on the Readjustment of Veterans will meet virtually on March 10, 2026. The session will begin and end as follows, and is open to the public:

Dates	Times	Locations	Open session
March 10, 2026	10 a.m. to 2:30 p.m. Eastern Standard Time (EST)	Via Microsoft Teams link shown below	Yes.

The purpose of the Committee is to advise the VA regarding the provision by VA of benefits and services to assist Veterans in the readjustment to civilian life. The Committee, comprised of 9 subject matter experts, advises the Secretary through the VA Readjustment Counseling Service. In carrying out this duty, the Committee shall take into account the needs of Veterans who served in combat theaters of operation.

On March 10, 2026, the Committee will meet to discuss yet-to-be-finalized topics emerging from prior briefings that are relevant to the Committee's scope and mission. The Committee will also begin developing draft recommendations for the Committee's 26th annual report. The meeting will be open to the public and time will be allotted for the public to provide comments starting at 2 p.m. EST and ending no later than 2:30 p.m. EST. The

comment period may end sooner if no comments are presented or they are exhausted before the end time. Individuals interested in providing comments during the public comment period are allowed no more than three minutes for their statements. Additionally, the Committee will accept written comments from interested parties on issues outlined in the meeting agenda or other issues regarding the readjustment of Veterans. Parties should