

owned, controlled, or directed by, or has acted or purported to act for or on behalf of, directly or indirectly, Alberto David Benguiat Jimenez, a person whose property and interests in property are proposed to be blocked pursuant to E.O. 13224, as amended.

4. GRUPO ZIPPEL DE MEXICO S.A. DE C.V., Naucalpan de Juarez, Estado de Mexico, Mexico; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Established Date 21 May 2019; Organization Type: Wholesale and retail trade; Folio Mercantil No. N-2019048659 (Mexico) [SDGT] [ILLICIT-DRUGS-EO14059] (Linked To: BENGUIAT JIMENEZ, Alberto David).

Designated pursuant to section 1(b)(iii) of E.O. 14059 for having been owned, controlled, or directed by, or has acted or purported to act for or on behalf of, directly or indirectly, Alberto David Benguiat Jimenez, a person whose property and interests in property are proposed to be blocked pursuant to E.O. 14059.

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for having been owned, controlled, or directed by, or has acted or purported to act for or on behalf of, directly or indirectly, Alberto David Benguiat Jimenez, a person whose property and interests in property are proposed to be blocked pursuant to E.O. 13224, as amended.

5. PERSONAS UNIDAS HOAS, S.A.P.I. DE C.V., Mexico City, Mexico; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Established Date 13 Apr 2021; Organization Type: Wholesale and retail trade; Folio Mercantil No. N-2021029609 (Mexico) [SDGT] [ILLICIT-DRUGS-EO14059] (Linked To: BENGUIAT JIMENEZ, Alberto David).

Designated pursuant to section 1(b)(iii) of E.O. 14059 for having been owned, controlled, or directed by, or has acted or purported to act for or on behalf of, directly or indirectly, Alberto David Benguiat Jimenez, a person whose property and interests in property are proposed to be blocked pursuant to E.O. 14059.

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for having been owned, controlled, or directed by, or has acted or purported to act for or on behalf of, directly or indirectly, Alberto David Benguiat Jimenez, a person whose property and interests in property are proposed to be blocked pursuant to E.O. 13224, as amended.

6. PRODUCTIONS PIPO S. DE R.L. DE C.V., Ecatepec de Morelos, Estado de Mexico, Mexico; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Established Date 28 Nov 2019; Organization Type: Other amusement and recreation activities; Folio Mercantil No. N-2019095423 (Mexico) [SDGT] [ILLICIT-DRUGS-EO14059] (Linked To: BENGUIAT JIMENEZ, Alberto David).

Designated pursuant to section 1(b)(iii) of E.O. 14059 for having been owned, controlled, or directed by, or has acted or purported to act for or on behalf of, directly or indirectly, Alberto David Benguiat Jimenez, a person whose property and interests in property are proposed to be blocked pursuant to E.O. 14059.

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for having been owned, controlled, or directed by, or has acted or purported to act for or on behalf of, directly or indirectly, Alberto David Benguiat Jimenez, a person whose property and interests in property are proposed to be blocked pursuant to E.O. 13224, as amended.

7. SCATMAN AND HATMAN CORP, S.A.P.I. DE C.V. (a.k.a. SCATMAN & HATMAN CORP, S.A.P.I. DE C.V.), Mexico City, Mexico; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Established Date 04 Dec 2021; Organization Type: Wholesale and retail trade; Folio Mercantil No. N-2021024996 (Mexico) [SDGT] [ILLICIT-DRUGS-EO14059] (Linked To: BENGUIAT JIMENEZ, Alberto David).

Designated pursuant to section 1(b)(iii) of E.O. 14059 for having been owned, controlled, or directed by, or has acted or purported to act for or on behalf of, directly or indirectly, Alberto David Benguiat Jimenez, a person whose property and interests in property are proposed to be blocked pursuant to E.O. 14059.

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for having been owned, controlled, or directed by, or has acted or purported to act for or on behalf of, directly or indirectly, Alberto David Benguiat Jimenez, a person whose property and interests in property are proposed to be blocked pursuant to E.O. 13224, as amended.

**Lisa M. Palluconi,**

*Acting Director, Office of Foreign Assets Control.*

[FR Doc. 2025-05744 Filed 4-2-25; 8:45 am]

**BILLING CODE 4810-AL-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Superfund Tax on Chemical Substances; Request To Modify List of Taxable Substances; Notice of Filing for Ethylene Vinyl Acetate (VA ≥ 50%) (n=75.42, m=24.58)**

**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 ethylene vinyl acetate (VA ≥ 50%) ((C<sub>2</sub>H<sub>4</sub>)<sub>n</sub>-(C<sub>4</sub>H<sub>6</sub>O<sub>2</sub>)<sub>m</sub>; n=75.42, m=24.58) 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 June 2, 2025.

**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 <http://www.regulations.gov> (indicate public docket number IRS-2025-0034 or ethylene vinyl acetate (VA ≥ 50%) ((C<sub>2</sub>H<sub>4</sub>)<sub>n</sub>-(C<sub>4</sub>H<sub>6</sub>O<sub>2</sub>)<sub>m</sub>; n=75.42, m=24.58) 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 Ethylene Vinyl Acetate (VA ≥ 50%) ((C<sub>2</sub>H<sub>4</sub>)<sub>n</sub>-(C<sub>4</sub>H<sub>6</sub>O<sub>2</sub>)<sub>m</sub>; n=75.42, m=24.58), 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 [www.regulations.gov](http://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:** Camille Edwards Bennehoff 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 ethylene vinyl acetate (VA ≥ 50%) ((C<sub>2</sub>H<sub>4</sub>)<sub>n</sub>-(C<sub>4</sub>H<sub>6</sub>O<sub>2</sub>)<sub>m</sub>; n=75.42, m=24.58) be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of ethylene vinyl acetate (VA ≥ 50%) ((C<sub>2</sub>H<sub>4</sub>)<sub>n</sub>-(C<sub>4</sub>H<sub>6</sub>O<sub>2</sub>)<sub>m</sub>; n=75.42, m=24.58) 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:* Ethylene vinyl acetate (VA ≥ 50%) ((C<sub>2</sub>H<sub>4</sub>)<sub>n</sub>-(C<sub>4</sub>H<sub>6</sub>O<sub>2</sub>)<sub>m</sub>; n=75.42, m=24.58).

(2) *Petitioners:* Arlanxco USA LLC and Arlanxco Canada Inc., importers and exporters of ethylene vinyl acetate (VA ≥ 50%) ((C<sub>2</sub>H<sub>4</sub>)<sub>n</sub>-(C<sub>4</sub>H<sub>6</sub>O<sub>2</sub>)<sub>m</sub>; n=75.42, m=24.58).

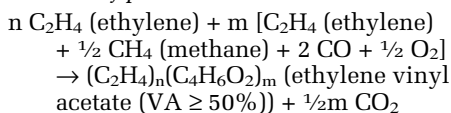
(3) *Proposed classification numbers:*(i) *HTSUS number:* 3905.29.0000.(ii) *Schedule B number:* 3905.29.0000.(iii) *CAS number:* 24937–78–8.(4) *Petition filing dates:*(i) *Petition filing date for purposes of making a determination:* February 7, 2025.(ii) *Petition filing date for purposes of section 11.02 of Rev. Proc. 2022–26, as modified by section 3 of Rev. Proc. 2023–20:* July 1, 2022.(5) *Description from petition:*

Ethylene vinyl acetate (VA ≥ 50%) ((C<sub>2</sub>H<sub>4</sub>)<sub>n</sub>-(C<sub>4</sub>H<sub>6</sub>O<sub>2</sub>)<sub>m</sub>; n=75.42, m=24.58), also known as ethylene vinyl acetate (VA ≥ 50%), is the copolymer of ethylene and vinyl acetate. It is an elastomeric polymer that produces materials which are “rubber-like” in softness and flexibility. Ethylene vinyl acetate (VA ≥ 50%) has good clarity and gloss, low-temperature toughness, stress-crack resistance, hotmelt adhesive waterproof properties, and resistance to UV radiation. It is used in footwear components, flexible hoses, automobile bumpers, toys, athletic goods, molded automotive parts, flexible packaging, and films.

Ethylene vinyl acetate (VA ≥ 50%) is made from ethylene and methane. Taxable chemicals constitute 62.91 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 ethylene vinyl acetate (VA ≥ 50%) is through a solution polymerization employing the monomers of ethylene and vinyl acetate in tert-butanol as solvent and a radical polymerization initiator.

(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:* \$6.77 per ton.(ii) *Conversion factors:* 0.66 for ethylene, 0.05 for methane.(9) *Public docket number:* IRS–2025–0034.**Michael Beker,**

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

[FR Doc. 2025–05619 Filed 4–2–25; 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 Acrylonitrile-butadiene Rubber (n=13.44, m=25.54)****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<sub>4</sub>H<sub>6</sub>)<sub>n</sub>-(C<sub>3</sub>H<sub>3</sub>N)<sub>m</sub>; n=13.44, m=25.54) 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 June 2, 2025.

**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 <http://www.regulations.gov> (indicate public docket number IRS–2025–0019 or acrylonitrile-butadiene rubber ((C<sub>4</sub>H<sub>6</sub>)<sub>n</sub>-(C<sub>3</sub>H<sub>3</sub>N)<sub>m</sub>; n=13.44, m=25.54)) 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 ((C<sub>4</sub>H<sub>6</sub>)<sub>n</sub>-(C<sub>3</sub>H<sub>3</sub>N)<sub>m</sub>; n=13.44, m=25.54)), 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 [www.regulations.gov](http://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:** Andrew 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 acrylonitrile-butadiene rubber ((C<sub>4</sub>H<sub>6</sub>)<sub>n</sub>-(C<sub>3</sub>H<sub>3</sub>N)<sub>m</sub>; n=13.44, m=25.54) be added to the list of taxable substances under section 4672(a) of the Internal Revenue Code (List). The petition requesting the addition of acrylonitrile-butadiene rubber ((C<sub>4</sub>H<sub>6</sub>)<sub>n</sub>-(C<sub>3</sub>H<sub>3</sub>N)<sub>m</sub>; n=13.44, m=25.54) 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<sub>4</sub>H<sub>6</sub>)<sub>n</sub>-(C<sub>3</sub>H<sub>3</sub>N)<sub>m</sub>; n=13.44, m=25.54).

(2) *Petitioner:* Arlanxeo USA LLC and Arlanxeo Canada Inc., importers and exporters of acrylonitrile-butadiene rubber ((C<sub>4</sub>H<sub>6</sub>)<sub>n</sub>-(C<sub>3</sub>H<sub>3</sub>N)<sub>m</sub>; n=13.44, m=25.54).

(3) *Proposed classification numbers:*(i) *HTSUS number:* 4002.59.0000.(ii) *Schedule B number:* 4002.59.0000.(iii) *CAS number:* 9003–18–3.(4) *Petition filing dates:*(i) *Petition filing date for purposes of making a determination:* February 7, 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:* July 1, 2022.(5) *Description from petition:*

Acrylonitrile-butadiene rubber 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.

Acrylonitrile-butadiene rubber is made from butadiene, propylene, and ammonia. Taxable chemicals constitute 64.59 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 acrylonitrile-butadiene rubber is through a radical polymerization of acrylonitrile and butadiene in an emulsion process. Acrylonitrile monomer is produced by the SOHIO process (*i.e.*, catalytic ammoxidation of propylene).

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