



# Superfund Tax on Certain Chemicals, Metals, and their Products

## Appendix A

### Taxable Chemicals: Section 4661 of the IRC

Chemical:	Tax Rate per Ton	Chemical:	Tax Rate per Ton
Acetylene	9.74	Chromite	3.01
Benzene	9.74	Potassium dichromate	3.38
Butane	9.74	Sodium dichromate	3.74
Butylene	9.74	Cobalt	8.90
Butadiene	9.74	Cupric sulfate	3.74
Ethylene	9.74	Cupric oxide	7.18
Methane	6.88	Cuprous oxide	7.94
Naphthalene	9.74	Hydrochloric acid	0.58
Propylene	9.74	Hydrogen fluoride	8.46
Toluene	9.74	Lead oxide	8.28
Xylene	9.74	Mercury	8.90
Ammonia	5.28	Nickel	8.90
Antimony	8.90	Phosphorus	8.90
Antimony trioxide	7.50	Stannous chloride	5.70
Arsenic	8.90	Stannic chloride	4.24
Arsenic trioxide	6.82	Zinc chloride	4.44
Barium sulfide	4.60	Zinc sulfate	3.80
Bromine	8.90	Potassium hydroxide	0.44
Cadmium	8.90	Sodium hydroxide	0.56
Chlorine	5.40	Sulfuric acid	0.52
Chromium	8.90	Nitric acid	0.48

As noted above, the IRS has also prescribed optional rates for certain taxable substances [here](#):

### Taxable Substances: Section 4672 of the IRC and Notice 2021-66

1,3-butylene glycol	Monochlorobenzene
1,4 butanediol	Monoethanolamine
1,5,9-cyclododecatriene	Monoisopropanolamine
2,2,4-trimethyl-1,3-pentanediol diisobutyrate	Nickel oxide
2,2,4-trimethyl-1,3-pentanediol monoisobutyrate	Nickel powders
2-ethyl hexanol	Nickel waste and scrap
2-ethylhexyl acrylate	Normal butyl acetate
Acetic acid	Normal propyl acetate
Acetone	Nylon 6/6
Acetylene black	Ortho-dichlorobenzene
Acrylic acid resins	Ortho-nitrochlorobenzene
Acrylonitrile	Para-dichlorobenzene
Adipic acid	Paraformaldehyde
Adiponitrile	Para-nitrochlorobenzene
Allyl chloride	Para-nitrophenol
Alpha-methylstyrene	Pentaerythritol
Ammonium nitrate	Perchloroethylene
Aniline	Phenol
Benzaldehyde	Phenolic resins
Benzoic acid	Phosphorous pentasulfide
Bisphenol-A	Phosphorous trichloride
Butanol	Phthalic anhydride
Butyl acrylate	Poly (69/31 ethylene/cyclohexylenedimethylene terephthalate)
Butyl benzyl phthalate	Poly (96.5/3.5 ethylene/cyclohexylenedimethylene terephthalate)
Carbon tetrachloride	Poly (98.5/1.5 ethylene/cyclohexylenedimethylene terephthalate)
Chlorinated polyethylene	Poly 1,4 butyleneterephthalate
Chloroform	Poly(ethyleneoxy)glycerol
Chromic acid	Poly(propylene)glycol
Cumene	Poly(propylene/ethylene)glycol
Cyclododecanol	Poly(propyleneoxy)sucrose
Cyclohexane	Poly(propyleneoxy/ethyleneoxy)benzenediamine
Decabromodiphenyl oxide	Poly(propyleneoxy/ethyleneoxy)diamine
Di-2 ethyl hexyl phthalate	Poly(propyleneoxy/ethyleneoxy)glycerol
Diethanolamine	Poly(propyleneoxy/ethyleneoxy)sucrose
Diglycidyl ether of bisphenol-A	Polyalphaolefins
Diisopropanolamine	Polybutadiene
Dimethyl terephthalate	Polybutene
Dimethyl-2, 6-naphthalene dicarboxylate	Polybutylene
Di-n-hexyl adipate	Polybutylene/ethylene
Diphenyl oxide	Polycarbonate
Diphenylamine	Polyethylene resins, total
Epichlorohydrin	Polyethylene terephthalate pellets

As noted above, the IRS has also prescribed optional rates for certain taxable substances [here](#):

### Taxable Substances: Section 4672 of the IRC and Notice 2021-66

Ethyl acetate	Polypropylene
Ethyl acrylate	Polypropylene resins
Ethyl alcohol for nonbeverage use	Polystyrene homopolymer resins
Ethyl benzene	Polystyrene resins and copolymers
Ethyl chloride	Polyvinylchloride resins
Ethyl methyl ketone	Propanol
Ethylene dibromide	Propylene glycol
Ethylene dichloride	Propylene oxide
Ethylene glycol	Sodium nitriolotriacetate monohydrate
Ethylene oxide	Styrene
Ethylenebistetrabromophthalimide	Styrene-butadiene, latex
Ferrochrome ov 3 pct. Carbon	Styrene-butadiene, snpf
Ferrochromium nov 3 pct	Synthetic linear fatty alcohol ethoxylates
Ferronickel	Synthetic linear fatty alcohols
Formaldehyde	Synthetic rubber, not containing fillers
Formic acid	Terephthalic acid
Glycerine	Tetrabromobisphenol-a
Hexabromocyclododecane	Tetrachlorophthalic anhydride
Hexamethylenediamine	Tetrahydrofuran
Hydrogen peroxide	Texanol benzyl phthalate
Isobutyl acetate	Toluene diisocyanate
Isophthalic acid	Toluenediamine
Isopropyl acetate	Trichloroethylene
Isopropyl alcohol	Triethanolamine
Linear alpha olefins	Triisopropanolamine
Maleic anhydride	Trimethylolpropane
Melamine	Unwrought nickel
Methacrylic acid resins	Urea
Methanol	Vinyl acetate
Methyl acrylate	Vinyl chloride
Methyl chloroform	Vinyl resins
Methyl isobutyl ketone	Vinyl resins, nspf.
Methyl methacrylate	Wrought nickel rods and wire
Methylene chloride	



## Appendix C

The following chemicals are exempt from Superfund Tax:

### Superfund Tax Exemptions: Section 4662(b) of the IRC

- Methane or butane used as a fuel.
- Substances used in the production of fertilizer.
- Sulfuric acid produced as a byproduct of air pollution control.
- Substances derived from coal.
- Substances used in the production of motor fuel.
- Substance having transitory presence during refining process.
- Separated isomers of xylene, unless imported into or exported out of the US.
- Recycled chromium, cobalt, and nickel.
- Substances used in the production of animal feed.
- Intermediate hydrocarbon streams containing mixtures of organic taxable chemicals (requires both parties to be registered with the Secretary).

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