



SUPERFUND TAXABLE CHEMICALS AND SUBSTANCES

42 TAXABLE CHEMICALS

IRC 4661 Taxable Chemicals			
Acetylene	Butylene	Hydrogen fluoride	Sodium dichromate
Ammonia	Cadmium	Lead oxide	Sodium hydroxide
Antimony	Chlorine	Mercury	Stannic chloride
Antimony trioxide	Chromite	Methane	Stannous chloride
Arsenic	Chromium	Naphthalene	Sulfuric acid
Arsenic trioxide	Cobalt	Nickel	Toluene
Barium sulfide	Cupric oxide	Nitric acid	Xylene
Benzene	Cupric sulfate	Phosphorus	Zinc chloride
Bromine	Cuprous oxide	Potassium dichromate	Zinc sulfate
Butadiene	Ethylene	Potassium hydroxide	
Butane	Hydrochloric acid	Propylene	

151 TAXABLE SUBSTANCES

Initial List of 50 Taxable Substances per IRC 4672(a)(3)			
Acetone	Ethylene oxide	Nickel oxide	Propylene oxide
Acrylic and methacrylic acid resins	Ethyl methyl ketone	Nickel powders	Styrene
Acrylonitrile	Ferrochrome ov 3 pct. carbon	Nickel waste and scrap	Styrene-butadiene, latex
Ammonium nitrate	Ferrochromium nov 3 pct.	Phenolic resins	Styrene-butadiene, snpf
Carbon tetrachloride	Ferronickel	Phthalic anhydride	Synthetic rubber, not containing fillers
Chloroform	Formaldehyde	Polybutadiene	Unwrought nickel
Chromic acid	Hydrogen peroxide	Polypropylene resins	Urea
Cumene	Isophthalic acid	Polystyrene homopolymer resins	Vinyl chloride
Cyclohexane	Isopropyl alcohol	Polyethylene resins, total	Vinyl resins
Ethyl alcohol for nonbeverage use	Maleic anhydride	Polypropylene	Vinyl resins, NSPF
Ethylbenzene	Melamine	Polystyrene resins and copolymers	Wrought nickel rods and wire
Ethylene dichloride	Methanol	Polyvinylchloride resins	
Ethylene glycol	Methylene chloride	Propylene glycol	

101 Additional Taxable Substances per IRS Notice 2021-66 and Included Under IRC 4672(a)(3)

1,4 butanediol	Diglycidyl ether of bisphenol-A	Normal butyl acetate	Poly(propyleneoxy/ethyleneoxy) sucrose
1,3-butylene glycol	Diisopropanolimine	Normal propyl acetate	Polyalphaolefins
1,5,9-cyclododecatriene	Dimethyl terephthalate	Nylon 6/6	Polybutene
2-ethyl hexanol	Dimethyl-2, 6-naphthalene dicarboxylate	Ortho-dichlorobenzene	Polybutylene
2-ethylhexyl acrylate	Diphenyl oxide	Ortho-nitrochlorobenzene	Polybutylene/ethylene
2,2,4,-trimethyl-1, 3-pentanediol diisobutyrate	Diphenylamine	Paraformaldehyde	Polycarbonate
2,2,4,-trimethyl-1, 3-pentanediol monoisobutyrate	Epichlorohydrin	Para-dichlorobenzene	Polyethylene terephthalate pellets
Acetic acid	Ethyl acetate	Para-nitrochlorobenzene	Propanol
Acetylene black	Ethyl acrylate	Para-nitrophenol	Sodium nitriolotriacetate monohydrate
Adipic acid	Ethyl chloride	Pentaerythritol	Synthetic linear fatty alcohols
Adiponitrile	Ethylene dibromide	Perchloroethylene	Synthetic linear fatty alcohols ethoxylates
Allyl chloride	Ethylenebistetra-bromophthalimide	Phenol	Terephthalic acid
Alpha-methylstyrene	Formic acid	Phosphorous pentasulfide	Tetrabromobisphenol-A
Aniline	Glycerine	Phosphorous trichloride	Tetrachlorophthalic anhydride
Benzaldehyde	Hexabromo-cyclododecane	Poly 1,4 butyleneterephthalate	Tetrahydrofuran
Benzoic acid	Hexamethylenediamine	Poly (69/31 ethylene/ cyclohexylenedimethylene terephthalate)	Texanol benzyl phthalate
Bisphenol-A	Isobutyl acetate	Poly (96.5/3.5 ethylene/ cyclohexylenedimethylene terephthalate)	Toluene diisocyanate
Butanol	Isopropyl acetate	Poly (98.5/1.5 ethylene/ cyclohexylenedimethylene terephthalate)	Toluenediamine
Butyl acrylate	Linear alpha olefins	Poly(ethyleneoxy)glycerol	Trichloroethylene
Butyl benzyl phthalate	Methyl acrylate	Poly(propylene)glycol	Triethanolamine
Chlorinated polyethylene	Methyl chloroform	Poly(propylene/ethylene)glycol	Triisopropanolamine
Cyclododecanol	Methyl isobutyl ketone	Poly(propyleneoxy)glycerol	Trimethylolpropane
Decabromodiphenyl oxide	Methyl methacrylate	Poly(propyleneoxy)sucrose	Vinyl acetate
Di-2-ethyl hexyl phthalate	Monochlorobenzene	Poly(propyleneoxy/ethyleneoxy) benzenediamine	
Di-n-hexyl adip	Monoethanolamine	Poly(propyleneoxy/ethyleneoxy) diamine	
Diethanolamine	Monoisopropanolamine	Poly(propyleneoxy/ethyleneoxy) glycerol	

Source: Internal Revenue Code Sections 4661, 4671 and 4672. IRS Notice 2021-66.