

April 23, 2024

Stephanie Bland
Branch Chief, Branch 7 (Passthroughs & Special Industries)
Office of the Associate Chief Counsel
Internal Revenue Service
1111 Constitution Ave, NW
Washington, DC 20224

Re: Superfund Chemical Taxes (REG-105954-22)

Dear Ms. Bland:

The undersigned organizations represent American businesses subject to the excise taxes, reinstated by the Infrastructure Investment and Jobs Act, on certain chemicals and imported chemical substances under Internal Revenue Code sections 4661 through 4672 beginning July 1, 2022 (the “Superfund taxes”) While we appreciate your agency’s efforts to implement the Superfund taxes, additional clarity is needed on the process by which eligible companies may receive a refund on paid Superfund taxes.

Specifically, many companies are exporters of chemical and chemical derivatives to foreign customers that do not pay taxes in the United States. When these customers are entitled to refunds under the Superfund taxes, it is currently unclear how they should apply because they do not pay U.S. taxes. We, therefore, request that the IRS either publish additional guidance clarifying the refund process for foreign entities or conduct a public-facing “webinar” addressing the issue. Our member companies and their customers would also appreciate any information regarding when additional guidelines or rules may be issued.

Thank you in advance for your consideration of these requests. We are happy to discuss them with you at your earliest convenience.

Thank You,

Alliance for Chemical Distributors
American Chemistry Council
American Coatings Association
American Fuel & Petrochemical Manufacturers
Fertilizer Institute

International Association of Plastic Distributors
Plastics Industry Association
Society of Chemical Manufactures and Affiliates
United States Chamber of Commerce
Vinyl Institute

cc: Natalie Payne, Internal Revenue Service, Office of the Chief Counsel, Passthroughs & Special Industries
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