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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