GUIDANCE FROM THE FREED MAXICK TAX TEAM | JUNE 2022

Initial list of taxable substances under the new Infrastructure Investment and Jobs Act

IRC Section 4661

Cumene Styrene

Ammonium nitrate

Nickel oxide Isopropyl alcohol Ethylene glycol Vinyl chloride

Polyethylene resins, total

Polybutadiene

Styrene-butadiene, latex Styrene-butadiene, snpf

Synthetic rubber, not containing fillers

Urea

Ferronickel

Ferrochromium nov 3 pct Ferrochrome ov 3 pct. carbon

Unwrought nickel Nickel waste and scrap

Wrought nickel rods and wire

Nickel powders Phenolic resins

Polyvinylchloride resins

Polystyrene resins and copolymers Ethyl alcohol for nonbeverage use

Ethylbenzene

Methylene chloride

Polypropylene Propylene glycol

Formaldehyde

Acetone

Acrylonitrile

Methanol

Propylene oxide

Polypropylene resins

Ethylene oxide

Ethylene dichloride

Cyclohexane

Isophthalic acid

Maleic anhydride

Phthalic anhydride

Ethyl methyl ketone

Chloroform

Carbon tetrachloride

Chromic acid

Hydrogen peroxide

Polystyrene homopolymer resins

Melamine

Acrylic and methacrylic acid resins

Vinyl resins

Vinyl resins, NSPF.

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