



Cary Knuth
Vice President, Americas Lubricants

November 16, 2022

Re: New Superfund Excise Tax impacting Chevron Delo Synthetic AMT XDT 75W90

Dear Chevron Lubricant Marketers and Customers,

The United States IRS has issued a new Superfund Chemical Excise Tax which became effective on July 1, 2022.

[IRS issues Superfund chemical excise tax rates | Internal Revenue Service](#)

Chevron Delo Synthetic AMT XDT 75W90 contains **polyalphaolefins** which is a chemical included in this new tax. The tax rate for this chemical is \$11.37 per ton and equates to a finished product tax amount of \$0.005685 per pound. A 400-pound drum = \$2.27/drum.

This new tax will be applied to the following material product and packaging codes of Chevron Delo Synthetic AMT XDT 75W90:

| Material Code | Product Description |
|----------------------|--|
| 223078773 | CV DELO SYN AMT XDT 75W90 (35/16 PPL CF) |
| 223078783 | CV DELO SYN AMT XDT 75W90 (35/16PPL) |
| 223078922 | CV DELO SYN AMT XDT 75W90 (IBC BULK) |
| 223078955 | CV DELO SYN AMT XDT 75W90 (1000LIBC) |
| 223078983 | CV DELO SYN AMT XDT 75W90 (NRD#LT) |
| 223078990 | CV DELO SYN AMT XDT 75W90 |

Effective December 1, 2022, all Chevron lubricant invoices including Chevron Delo Synthetic AMT XDT 75W90 will incur a separate line-item charge including this new tax at a rate of \$0.005685 lb.

The Chevron tax team has verified this tax is not applicable to the normal sales tax exemptions available to resellers and tax-exempt end users.

We appreciate your business.

Sincerely,

Cary Knuth

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