

## PART IV — Items of General Interest

### Section 4611 Oil Spill Liability Trust Fund Financing Rate Expiration

#### Announcement 2026-2

This announcement provides important information for taxpayers who are liable for the tax on petroleum under § 4611 of the Internal Revenue Code.

#### SECTION 1. BACKGROUND

Section 4611(a) generally imposes a tax on certain crude oil and petroleum products at the rate specified in § 4611(c). Section 4611(c)(1) provides that the rate of the § 4611 tax is the sum of (A) the Hazardous Substance Superfund financing rate (Superfund tax rate); and (B) the Oil Spill Liability Trust Fund financing rate (OSLTF tax rate). Section 4611(c)(3) adjusts the Superfund tax rate for inflation. Section 4611(f)(2) provides that the OSLTF tax rate shall not apply after December 31, 2025.

Section 4.45 of Rev. Proc. 2025-32, 2025-45 I.R.B. 695, states that the inflation-adjusted amount for the § 4611 tax rate for the 2026 calendar year is \$0.27 per barrel, which represents the sum of the \$0.18 per barrel inflation-adjusted Superfund tax rate and the \$0.09 per barrel OSLTF tax rate.

#### SECTION 2. SECTION 4611 TAX RATE AFTER EXPIRATION OF OSLTF TAX RATE

The OSLTF tax rate expired on December 31, 2025. As a result, the § 4611 tax rate for calendar year 2026 is \$0.18 per barrel, which represents only the inflation-adjusted Superfund tax rate. The \$0.18 per barrel rate will apply for the entirety of the 2026 calendar year unless § 4611(f)(2) is amended to extend the OSLTF tax rate. Accordingly, notwithstanding section 4.45 of Rev. Proc. 2025-32, for any period in calendar year 2026 to which the OSLTF tax rate does not apply, the inflation-adjusted amount for the § 4611 tax rate is \$0.18 per barrel.

#### SECTION 3. DRAFTING INFORMATION

The principal author of this announcement is the Office of Associate Chief Counsel (Energy, Credits, and Excise Tax). However, other personnel from the Treasury Department and the IRS participated in its development. For further information regarding this announcement, call (202) 317-6855 (not a toll-free call).