Toxic Substances Control Act (TSCA) Section 8(a)(7) Rule:
Reporting and Recordkeeping Requirements for
Per- and Polyfluoroalkyl Substances (PFAS)

Frequently Asked Questions
The purpose of this document is to provide additional guidance to potential reporting entities under the TSCA 8(a)(7) rule’s reporting and recordkeeping requirements for PFAS manufacturers (see 40 CFR 705). This document does not substitute for that rule, nor is it a rule itself. This document does not impose legally binding requirements on the regulated community or on the U.S. Environmental Protection Agency (EPA).

Additional information and resources for the TSCA 8(a)(7) rule can be found on EPA’s website: https://www.epa.gov/assessing-and-managing-chemicals-under-tsca/tsca-section-8a7-reporting-and-recordkeeping.

For the purpose of this document, “PFAS” refers to all chemical substances covered by the structural definition of “PFAS” for this rule, as defined at 40 CFR 705.3:

Any chemical substance or mixture containing a chemical substance that structurally contains at least one of the following three sub-structures:

1. R-(CF$_2$)-CF(R’)R” where both the CF$_2$ and CF moieties are saturated carbons.
2. R-CF$_2$OCF$_2$-R’ where R and R’ can either be F, O, or saturated carbons.
3. CF$_3$C(CF$_3$)R’R” where R’ and R” can either be F or saturated carbons.
**DETERMINING IF YOU ARE A MANUFACTURER OR IMPORTER REQUIRED TO REPORT**

1. **If I purchase multiple PFAS from a U.S. manufacturer or importer then combine them into a mixture that I later sell in the U.S., do I report the PFAS as manufacturer of the mixture, does the original manufacturer of the PFAS report, or do we both report?**

   Under 40 CFR 705, the manufacturer (including importer) of the PFAS must report. If you purchased multiple PFAS from a domestic source (i.e., did not import the PFAS) for subsequent processing or use, then you are not the PFAS manufacturer and would not report on that substance. If you process or use PFAS in your operations, however, be sure to account for any coincidentally manufactured PFAS such as byproducts and impurities, as those are reportable to the extent known or reasonably ascertainable.

2. **If I buy a PFAS-containing component from a U.S. supplier for product manufacturing, do I have reporting obligations solely because my end product contains PFAS?**

   No. If you did not manufacture (including import) a PFAS, you do not have reporting requirements under this rule.

3. **What is the definition of “importer” for this rule?**

   The definition at 40 CFR 704.3 applies to this rule. *Importer* means:

   (1) any person who imports any chemical substance or any chemical substance as part of a mixture or article into the customs territory of the United States, and includes:
   
   (i) The person primarily liable for the payment of any duties on the merchandise, or
   
   (ii) An authorized agent acting on his behalf.

   (2) Importer also includes, as appropriate:

   (i) The consignee.
   
   (ii) The importer of record.
   
   (iii) The actual owner if an actual owner's declaration and superseding bond have been filed in accordance with 19 CFR 141.20.
   
   (iv) The transferee, if the right to draw merchandise in a bonded warehouse has been transferred in accordance with subpart C of 19 CFR part 144.

   (3) For the purposes of this definition, the customs territory of the United States consists of the 50 States, Puerto Rico, and the District of Columbia.

   A person that meets the definition of an “importer” of PFAS, even if they do not physically handle PFAS, is required to report under this rule. In cases in which two or more persons are involved in a particular import transaction and each person meets the definition of “importer,” the people may determine among themselves which one of them will submit the required report. If no report is submitted as required under this part, however, EPA will hold each such person liable for failure to report.

4. **My company is based outside of the U.S., and we manufacture PFAS-containing articles that are sold within the U.S. Is it possible for us to report all required information to EPA on behalf of our customers? Does EPA allow the article supplier, who is a manufacturer located outside of the U.S., to report on the PFAS that are imported into the U.S. through their products?**

   No. Under 40 CFR 705.10, the reporting obligation falls to the “persons who have manufactured” (including imported) the PFAS. It is ultimately the domestic manufacturer’s (including importer’s)
responsibility to report appropriately under the rule. Therefore, if your company is not an importer (as defined at 40 CFR 704.3) of the PFAS containing articles, you are not responsible for reporting. As a foreign supplier, your company may provide more detailed information to your customers on any of the requested data to support your customers’ compliance with this rule.

If an article importer does not know the specific chemical identity of the PFAS they have imported and opts not to use the streamlined reporting form at 40 CFR 705.18(a), they may initiate a joint submission under 40 CFR 705.15(b)(1)(iii). Using the longer standard reporting form would allow the foreign manufacturer to supply the chemical identity information.

5. **Is a parent company outside the U.S. able to report on behalf of its U.S. subsidiary (the importer)?**

Under 40 CFR 705.10, the reporting obligation falls to the “persons who have manufactured” (including imported) the PFAS. It is ultimately the domestic manufacturer’s (including importer’s) responsibility to report appropriately under the rule, notwithstanding the complexity of its own business structure. If a foreign company is reporting on behalf of a manufacturing site, they must provide their U.S. site address in CDX to comply with CROMERR (Cross-Media Electronic Reporting Regulation; see [https://www.epa.gov/cromerr](https://www.epa.gov/cromerr)). Further, the rule requires information to reflect all known or reasonably ascertainable information in possession or control of that manufacturing site and its subsidiaries or general partnerships and their relevant employees, as defined in the rule.

6. **When a company has multiple subsidiaries and sites can all information be reported by the parent company?**

Possibly. Under 40 CFR 705.10, the reporting obligation falls to the “persons who have manufactured” the PFAS. It is ultimately the manufacturer’s (including importer’s) responsibility to report appropriately under the rule, notwithstanding the complexity of its own business structure. Further, the rule requires information to reflect all known or reasonably ascertainable information in possession or control of that manufacturing site and its subsidiaries or general partnerships and their relevant employees, as defined in the rule. If a parent company has access to all known or reasonably ascertainable information in possession or control of its manufacturing sites, reporting on behalf of those sites may be appropriate.

7. **A company is importing a medical device covered under Section 201 of the Federal Food, Drug, and Cosmetic Act (FFDCA) (and thus exempt from TSCA). Company A imports the medical device in a package that contains PFAS, and the packaging is removed before use. Is the company required to report under the TSCA 8(a)(7) rule?**

Possibly. TSCA § 3(2)(B)(vi) excludes from the definition of “chemical substance” “any food, food additive, drug, cosmetic, or device (as such terms are defined in section 201 of the Federal Food, Drug, and Cosmetic Act) when manufactured, processed, or distributed in commerce for use as a food, food additive, drug, cosmetic, or device.” 15 U.S.C. § 2602(2)(B)(vi) (emphases added). Under the relevant FFDCA definitions, substances intended for use as a component of a food, food additive, drug, cosmetic, or device are encompassed within the meaning of such terms.

However, chemical substances in packaging materials could meet the definition of “chemical substance” under TSCA even if the packaging material is later used to hold medical devices. The determination of whether a substance is excluded from the definition of “chemical substance” under TSCA because it falls under the FFDCA’s definition is product-specific and is made on a case-by-case basis in a fact-specific inquiry. The company may consider reaching out to the Food and
Drug Administration to confirm whether the medical device packaging falls under the jurisdiction of Section 201 of the FFDCA.

8. If a company based outside the U.S. manufactures articles that contain PFAS but another entity is responsible for importation to the final customer in the U.S., do I need to report?

Maybe. Only domestic manufacturers of PFAS and importers of PFAS into the U.S. are required to report. All parties involved in the import transaction should consider the definition of “importer” when determining who may be responsible for reporting under this rule. Importer (as defined at 40 CFR 704.3) means:

(1) any person who imports any chemical substance or any chemical substance as part of a mixture or article into the customs territory of the United States, and includes:
   (i) The person primarily liable for the payment of any duties on the merchandise, or
   (ii) An authorized agent acting on his behalf.
(2) Importer also includes, as appropriate:
   (i) The consignee.
   (ii) The importer of record.
   (iii) The actual owner if an actual owner's declaration and superseding bond have been filed in accordance with 19 CFR 141.20.
   (iv) The transferee, if the right to draw merchandise in a bonded warehouse has been transferred in accordance with subpart C of 19 CFR part 144.
(3) For the purposes of this definition, the customs territory of the United States consists of the 50 States, Puerto Rico, and the District of Columbia.

In this scenario, if the company manufactures articles that contain PFAS is located outside of the U.S. and does not meet the definition of “importer” above, your company is not required to report under this rule. As a foreign manufacturer, your company may provide more detailed information to the importer on any of the requested data to support the importer’s compliance with this rule.

Also, if an article importer opts not to use the shortened form at 40 CFR 705.18(a) and does not know the specific chemical identity of the PFAS they have imported, they may elect initiate a joint submission under 40 CFR 705.15(b)(1)(ii), using the longer PFAS manufacturer form. Using the longer form would allow the foreign manufacturer to supply the chemical identity information.

9. If a company uses import brokers, do the brokers need to report or does the company receiving the product need to report?

Companies are responsible for reporting all PFAS they import. Import brokers are also responsible (along with the company importing) for reporting the particular import transactions for which the broker met the definition of “importer” under 40 CFR 704.3. The particular manner in which shared reporting obligations are divided (e.g., all submissions done by the receiving company or all submissions divided among the import brokers) is for the parties to resolve among themselves. If no one reports an import transaction when required, however, all persons who qualify as importers of the PFAS will be liable for the failure to report.
10. As a manufacturer, many of our parts come to the U.S. through third-party logistics companies and distributors. If the third-party companies are the importers of the parts, do we need to report on PFAS imported with those parts?

Under 40 CFR 705, only domestic manufacturers of PFAS and importers of PFAS into the U.S. must report. Your company, the third-party logistics companies, and other distributors should consider the definition of “importer” when determining who may be responsible for reporting under this rule. Importer (as defined at 40 CFR 704.3) means:

(1) any person who imports any chemical substance or any chemical substance as part of a mixture or article into the customs territory of the United States, and includes:
   (i) The person primarily liable for the payment of any duties on the merchandise, or
   (ii) An authorized agent acting on his behalf.
(2) Importer also includes, as appropriate:
   (i) The consignee.
   (ii) The importer of record.
   (iii) The actual owner if an actual owner’s declaration and superseding bond have been filed in accordance with 19 CFR 141.20.
   (iv) The transferee, if the right to draw merchandise in a bonded warehouse has been transferred in accordance with subpart C of 19 CFR part 144.
(3) For the purposes of this definition, the customs territory of the United States consists of the 50 States, Puerto Rico, and the District of Columbia.

If your company does not manufacture PFAS and does not meet the definition of an “importer” at 40 CFR 704.3 for the parts that contain PFAS, your company is not required to report.

If two or more persons are involved in a particular import transaction and each person meets the Agency's definition of “importer” at 40 CFR 704.3, they may determine among themselves which one of them will submit the required report. If no report is submitted as required under this part, however, EPA will hold each such person liable for failure to report.

11. If a company designs and manufactures products for brands, who is required to report PFAS that is imported with those products: the company that designed and produced the product or the brand that commissioned the products? Does it make a difference based on who is the importer of record?

Yes, who the importer of record is may matter in this scenario, in which one company designs and manufactures products on behalf of brands. 40 CFR 705 requires the manufacturer (including importer) of a PFAS to report for each PFAS it manufactured during the lookback period. The brand and the company should consider the definition of “importer” when determining who may be responsible for reporting under this rule. The rule defines “importer” to include the importer of record, among other persons. Importer (as defined at 40 CFR 704.3) means:

(1) any person who imports any chemical substance or any chemical substance as part of a mixture or article into the customs territory of the United States, and includes:
   (i) The person primarily liable for the payment of any duties on the merchandise, or
   (ii) An authorized agent acting on his behalf.
(2) Importer also includes, as appropriate:
   (i) The consignee.
   (ii) The importer of record.
(iii) The actual owner if an actual owner's declaration and superseding bond have been filed in accordance with 19 CFR 141.20.
(iv) The transferee, if the right to draw merchandise in a bonded warehouse has been transferred in accordance with subpart C of 19 CFR part 144.

(3) For the purposes of this definition, the customs territory of the United States consists of the 50 States, Puerto Rico, and the District of Columbia.

If both you and the brand meet the definition of “importer” at 40 CFR 704.3, you must determine among yourselves who will submit the required report. If no report is submitted as required under this part, however, EPA will hold each person liable for failure to report. Importers may wish to make arrangements among themselves for the reporting party to verify to the other importers that it completed the PFAS submission on behalf of all importers.

12. If a retailer acts as an importer of record for a brand whose products they sell, to what extent is the retailer required to report information related to those products under the known to or reasonably ascertainable standard, particularly if the retailer knows those products have a PFAS?

Any retailer that has been an importer of record in any year between 2011-2022 for a product that contains a PFAS is covered by the rule. All parties involved in the import transaction should consider the definition of “importer” when determining who may be responsible for reporting under this rule.

This rule defines “importer” at 40 CFR 704.3:

Import means

(1) any person who imports any chemical substance or any chemical substance as part of a mixture or article into the customs territory of the United States, and includes:
   (i) The person primarily liable for the payment of any duties on the merchandise, or
   (ii) An authorized agent acting on his behalf.
(2) Importer also includes, as appropriate:
   (i) The consignee.
   (ii) The importer of record.
   (iii) The actual owner if an actual owner's declaration and superseding bond have been filed in accordance with 19 CFR 141.20.
   (iv) The transferee, if the right to draw merchandise in a bonded warehouse has been transferred in accordance with subpart C of 19 CFR part 144.

(3) For the purposes of this definition, the customs territory of the United States consists of the 50 States, Puerto Rico, and the District of Columbia.

It is possible that more than one person may be considered an importer for the same PFAS under this definition. EPA requires only one form to be submitted for the imported PFAS. When two or more persons are involved in a particular import transaction and each person meets the Agency's definition of “importer” at 40 CFR 704.3, they may determine among themselves which one of them will submit the required report. The importers may wish to make arrangements among themselves for the reporting party to verify to the other importers that it completed the PFAS submission on behalf of all importers. If no report is submitted as required under this part, however, EPA will hold each such person liable for failure to report.
13. Some companies located outside of the U.S. sell materials through online shopping platforms directly to consumers. If there is a product (such as a coated wire) that contains PFAS, who is responsible to report? The company, the online fulfillment company, or the individual?

Under 40 CFR 705, only domestic manufacturers of PFAS and importers of PFAS into the U.S. are required to report. Companies, including online fulfillment companies, and individuals should consider the definition of “importer” and whether the import transaction was done with the purpose of obtaining a commercial advantage when determining who may be responsible for reporting under this rule. Import means to import for commercial purposes (40 CFR 704.3), which means to import with the purpose of obtaining an immediate or eventual commercial advantage for the importer and includes the importation of any amount of a chemical substance or mixture. If a chemical substance or mixture containing impurities is imported for commercial purposes, then those impurities also are imported for commercial purposes (40 CFR 704.3). If a person did not manufacture (including import) a PFAS with the purpose of obtaining an immediate or eventual commercial advantage, they are not required to report under this rule.

**Importer** (as defined at 40 CFR 704.3) means:

(1) any person who imports any chemical substance or any chemical substance as part of a mixture or article into the customs territory of the United States, and includes:
   (i) The person primarily liable for the payment of any duties on the merchandise, or
   (ii) An authorized agent acting on his behalf.

(2) Importer also includes, as appropriate:
   (i) The consignee.
   (ii) The importer of record.
   (iii) The actual owner if an actual owner's declaration and superseding bond have been filed in accordance with 19 CFR 141.20.
   (iv) The transferee, if the right to draw merchandise in a bonded warehouse has been transferred in accordance with subpart C of 19 CFR part 144.

(3) For the purposes of this definition, the customs territory of the United States consists of the 50 States, Puerto Rico, and the District of Columbia.

If two or more persons are involved in a particular import transaction and each person meets the Agency's definition of “importer” at 40 CFR 704.3, they may determine among themselves which one of them will submit the required report. If no report is submitted as required under this part, however, the EPA will hold each such person liable for failure to report.

14. Are courier companies (e.g., FedEx, UPS) that are filed under their own bond and importer of record number responsible under the rule for reporting any PFAS known to be imported through the courier company, or does the responsibility transfer to the entity receiving the goods by way of the courier?

All parties involved in the import transaction, including courier companies filed under their own bond and importer of record number, should consider the definition of “importer” when determining who may be responsible for reporting under this rule. Under 40 CFR 705, the manufacturer (including importer) of the PFAS must report. **Importer** (as defined at 40 CFR 704.3) means:
(1) any person who imports any chemical substance or any chemical substance as part of a mixture or article into the customs territory of the United States, and includes:
   (i) The person primarily liable for the payment of any duties on the merchandise, or
   (ii) An authorized agent acting on his behalf.
(2) Importer also includes, as appropriate:
   (i) The consignee.
   (ii) The importer of record.
   (iii) The actual owner if an actual owner's declaration and superseding bond have been filed in accordance with 19 CFR 141.20.
   (iv) The transferee, if the right to draw merchandise in a bonded warehouse has been transferred in accordance with subpart C of 19 CFR part 144.
(3) For the purposes of this definition, the customs territory of the United States consists of the 50 States, Puerto Rico, and the District of Columbia.

In this scenario, in which a courier company has filed under their own bond and importer of record number, the courier appears to meet the definition of “importer” above (see 40 CFR 704.3(2)(ii)).

If two or more persons are involved in the import transaction and each person meets the Agency's definition of “importer” at 40 CFR 704.3, they may determine among themselves which one of them will submit the required report. If no report is submitted as required under this part, however, EPA will hold each such person liable for failure to report.

15. We received small samples (less than one gallon) of PFAS for our R&D product development from a vendor located in another country. However, the overseas vendor claims they are the importer of record for the shipment of PFAS. Do we have the obligation to submit reporting PFAS?

You and the overseas vendor should consider the definition of “importer” when determining who may be responsible for reporting under this rule. Importer (as defined at 40 CFR 704.3) means:

(1) any person who imports any chemical substance or any chemical substance as part of a mixture or article into the customs territory of the United States, and includes:
   (i) The person primarily liable for the payment of any duties on the merchandise, or
   (ii) An authorized agent acting on his behalf.
(2) Importer also includes, as appropriate:
   (i) The consignee.
   (ii) The importer of record.
   (iii) The actual owner if an actual owner's declaration and superseding bond have been filed in accordance with 19 CFR 141.20.
   (iv) The transferee, if the right to draw merchandise in a bonded warehouse has been transferred in accordance with subpart C of 19 CFR part 144.
(3) For the purposes of this definition, the customs territory of the United States consists of the 50 States, Puerto Rico, and the District of Columbia.

If both you and the overseas vendor meet the definition of “importer” at 40 CFR 704.3, you may determine among yourselves who will submit the required report. If no report is submitted as required under this part, however, the EPA will hold each person liable for failure to report. Importers may wish to make arrangements among themselves for the reporting party to verify to the other importers that it completed the PFAS submission on behalf of all importers.
16. Would R&D activities by a company that manufactures or uses PFAS only be reportable if the activities were for immediate or future commercial use?

Not necessarily. As defined in this rule, “manufacture for commercial purposes” encompasses any importing, production, or other manufacturing activities with the purpose of obtaining an immediate or eventual commercial advantage and includes chemicals “for use by the manufacturer, including use for product research and development” (40 CFR 705.3). R&D substances may be considered “manufactured for commercial purposes” even if the PFAS itself was not later commercialized. However, manufacturers (including importers) of low volumes of PFAS (i.e., no greater than 10 kg/PFAS/year) exclusively for an R&D purpose may use a streamlined reporting form. Examples of possible non-commercial R&D activities include research and scientific experimentation conducted by academic or government entities, unless the activity is for eventual commercial purposes.

17. Is there an exclusion for federal entities, such as the Department of Defense?

This rule is limited to entities that have manufactured a PFAS for commercial purposes. Some activities are not considered “manufacture for commercial purposes” under TSCA section 8(f), including non-commercial R&D activities such as scientific experimentation, research, or analysis conducted by academic, government, or independent not-for-profit research organizations, unless the activity is for eventual commercial purposes. Reporting would not be required for a federal agency that manufactures PFAS for no immediate or eventual commercial advantage.

18. Our facility is a designated Foreign Trade Zone (FTZ). Does this status have any impact on TSCA 8(a)(7) reporting requirements?

Under 40 CFR 705, a company is subject to reporting if it manufactures (including imports) a PFAS in a Foreign Trade Zone. For purposes of this rule, companies operating in an FTZ have the same reporting responsibilities as companies not operating in an FTZ.

19. My company is a manufacturer of complex articles that include fluoroelastomers that are considered PFAS. Do we need to report all of the devices we have produced since 2011 that we believe include PFAS?

If your company knows it has manufactured (including imported) a PFAS in any year between 2011-2022, it must report information for that PFAS for each year in which it was manufactured. This includes manufacturing (including importing) a PFAS as a component of a mixture or within an article. If there was no manufacturing (including importing) of the PFAS itself (i.e., the chemical substance), no reporting is required.

20. If you purchase a PFAS within the U.S. and then blend it with another substance to create a mixture, are you subject to PFAS reporting?

No. Only manufacturers (including importers) of chemical substances that are PFAS are required to report. Simply processing a PFAS that has been received domestically is not manufacturing, and reporting is not required. Moreover, mixtures are not chemical substances under TSCA section 3(2).
21. How do we determine if we are required to report? For example, we are a manufacturer of gloves, and some of our gloves have water resistant coatings. Do we need to report?

While compliance activities and data collection strategies may vary across different entities based on the information that is known to or reasonably ascertainable by them, EPA recommends first considering whether you’ve possibly manufactured (including imported) any PFAS. Manufacturers should evaluate their current level of knowledge, review records, and consider reaching out to suppliers if reasonable. If a manufacturer knows or can reasonably ascertain, given their particular circumstance, that they have manufactured (including imported) a PFAS for commercial purposes, then they must report. However, if, after conducting their due diligence, a manufacturer has no known or reasonably ascertainable information to support that they have manufactured a PFAS, they are not covered by this rule and reporting is not required. EPA recommends such entities maintain records of their due diligence efforts, although this is not required.

22. My company is a foreign agricultural machinery manufacturer. Under the rule my company would be an article importer. A portion of our machinery volume is imported into the U.S. and then directly exported into Canada. Do we need to report the total import production volume (Canada and U.S. volume) or just the import production volume that stays in the (U.S. volume only)?

You need to report the total production volume imported into the U.S. customs territory, even if some of that amount is subsequently exported.

**LOOKBACK PERIOD**

23. Is the retroactive reporting applicable to PFAS that are no longer actively sold, or only to PFAS still being manufactured?

There is no requirement that a PFAS still be actively sold or distributed for it to be a reportable substance under this rule. Any TSCA chemical substance that meets the PFAS definition under 40 CFR 705.3 and was manufactured for commercial purposes in any year between 2011-2022, must be reported.

24. If a company imported PFAS in 2011-2019 and again in 2022, does the company need to report information for each of these years?

Yes. TSCA 8(a)(7) specifically requires that information must be reported for each PFAS for each year of that lookback period in which the PFAS was manufactured (including imported).

25. What about mergers and acquisitions? Are companies now responsible for information of previous companies that have since been acquired, if those companies were acquired during that timeframe?

Reporting should be based on ownership of the manufacturing entity as of the date the report is submitted. EPA acknowledges that some submitters will have been involved in an acquisition or divestiture over this lookback period and for whom certain information is not known or reasonably ascertainable. If information is not known or reasonably ascertainable, it does not need to be reported under 40 CFR 705.

See the Reporting After Changes to Company Ownership or Legal Identity fact sheet for further information. While that fact sheet is relevant to the Chemical Data Reporting (CDR) rule, its interpretations may apply to the PFAS reporting rule as well.
26. If a company is no longer in business, how does the company report?

The manufacturer should first consult the Reporting After Changes to Company Ownership or Legal Identity fact sheet to determine whether any of those scenarios (e.g., acquisition, merger) apply to their situation. While that fact sheet is relevant to the Chemical Data Reporting (CDR) rule, the interpretations may apply to the PFAS reporting rule. If not, the manufacturer should consider contacting EPA for additional guidance on their particular situation. It is ultimately the manufacturer’s responsibility to report appropriately under rule, notwithstanding the complexity of its own business transactions.

27. If we belonged to another company prior and do not have data prior to a certain year, can we report only from the year we were sold and have records?

Information is only needed to be reported to the extent it is known or reasonably ascertainable, which includes all information in a person's possession or control and all information a reasonable person similarly situated may be expected to possess, control, or know. More information about the effect of the sale of a company on reporting requirements can be found in the Reporting After Changes to Company Ownership or Legal Identity fact sheet. While that fact sheet is relevant to the Chemical Data Reporting (CDR) rule, the interpretations may apply to the PFAS reporting rule as well.

28. If a chemical manufacturer discovers a listed PFAS in their historical (post-2011) chemical inventory, but the ultimate use of the material is unknown, should they report the listed PFAS or omit it from their submission?

Manufacturers must report to the extent information is known or reasonably ascertainable. If some data elements, such as uses or functions, are not known or reasonably ascertainable for a given PFAS, then “NKRA” would be the response for those data elements.

**SCOPE OF REPORTABLE SUBSTANCES**

29. If a PFAS-containing mixture or article was imported solely for export, would such substances be subject to reporting?

Yes. Any manufacturing (including importing) of PFAS for commercial purposes is subject to reporting.

30. What’s the reporting threshold or de minimis concentration for reporting PFAS?

There is no minimum reporting threshold or concentration for PFAS under this rule. Any amount of PFAS manufactured (including imported) for commercial purposes in any year since January 1, 2011, is reportable.

31. None of our overseas suppliers have divulged the structure of fluorinated materials that we buy from them. If there is no CAS number associated with a chemical within an article, how can we determine whether such items are reportable?

Manufacturers (including importers) are required to report information to the extent known or reasonably ascertainable. Manufacturers should consult their existing knowledge and review records and consider reaching out to suppliers. If suppliers will not share specific chemical identity information with the manufacturer (including importer), the manufacturer (including importer) may initiate a joint submission with their supplier or other entity who can provide the
specific chemical identity directly to EPA via the joint submission tool. (Joint submissions are not available for the streamlined article importer forms.)

If, after conducting their due diligence, a manufacturer has no known or reasonably ascertainable information to support that they have manufactured a PFAS, they are not covered by this rule and reporting is not required. EPA recommends such entities maintain records of their due diligence efforts, although this is not required.

If, however, it is known or reasonably ascertainable that an item contains a PFAS even though the supplier has not divulged the specific chemical identity of the PFAS, the manufacturer (including importer) is responsible for reporting under this section 8(a)(7) rule.

32. If you import raw material (coated fabric textiles), used by others in their manufacturing, is this considered an imported article or manufacturing?

To be considered an article, an item must meet the following definition at 40 CFR 705.3:

Article means a manufactured item which:
   (1) Is formed to a specific shape or design during manufacture;
   (2) Has end use function(s) depending in whole or in part upon its shape or design during end use; and
   (3) Has either no change of chemical composition during its end use or only those changes of composition which have no commercial purpose separate from that of the article, and that result from a chemical reaction that occurs upon end use of other chemical substances, mixtures, or articles; except that fluids and particles are not considered articles regardless of shape or design.

If an item such as a textile meets the above criteria, it is considered an article for the purposes of this rule. Because manufacturing is defined to include import under TSCA section 3(10), importers are considered manufacturers. Therefore, if an importer of articles knows there is a covered PFAS in their imported articles, they must report under this rule.

33. If you import a PFAS raw material (e.g., PTFE powder) and then use that material to create a consumer product (which does not create a new PFAS), the imported PTFE powder would need to be reported. Would you also need to report the manufactured product containing the imported PFAS material?

No. Reporting is required for manufacturers (including importers) of a PFAS (i.e., chemical substance). Importing the PTFE powder is an instance of manufacturing, but subsequent processing or use to produce another product (without otherwise manufacturing a new PFAS) is not a reportable activity.

34. If a non-municipal solid waste is imported for recycling or disposal and that waste contains PFAS, is it reportable?

Yes. If someone knows they have imported a PFAS in non-municipal solid waste in any year between 2011-2022, they are responsible for reporting under this section 8(a)(7) rule. PFAS in municipal solid waste imported for disposal or destruction is not a reportable waste import activity under 40 CFR 705.12.
35. If the PFAS are used in a manufacturing process but not found in the final article, is the manufacturer obliged to report?

Maybe. Even if the PFAS is not found in the final article, the manufacturer may be required to report. If the company manufactured (including imported) a PFAS in the production of the article, including as a byproduct or impurity, they are subject to reporting requirements.

36. If you are dipping a part in a plating tank that contains PFAS, is that a reportable activity?

No. Dipping a part into a plating tank that contains PFAS is not itself a reportable activity for this rule, unless you also manufactured (including imported) a PFAS during that activity. Under 40 CFR 705, only the manufacturer (including importer) of the PFAS must report.

37. If my company manufactured PFAS in a product that was exported for further processing in another country, and then later re-imported into the U.S. as part of an article, do we need to report that same PFAS twice?

Yes. Each instance of manufacturing (including importing) is considered manufacturing and is reportable.

38. If an item is built in the U.S. then exported to Mexico to be assembled into a final product that gets reimported into the U.S., what PFAS reporting is required?

Reporting is required for each instance of PFAS manufacturing. If a PFAS is manufactured domestically when the item is initially built in the U.S., that is a reportable activity. If the PFAS is then imported into the U.S. along with a final product, that is a reportable activity. Exporting PFAS is not a reportable activity.

39. If an imported article does not contain PFAS, must the importer then investigate the article’s packaging?

Maybe. A manufacturer (including importer) must consider whether information in their possession or control indicates they have manufactured (including imported) a covered PFAS, including as part of packaging material. If they do not know nor can reasonably ascertain that they have manufactured (including imported) PFAS, including in their packaging material, they do not need to report. Manufacturers do not need to test or sample packaging material to comply with this rule.

40. The list of product category codes includes a few that are “packaging” (e.g., CC301, CC303). Is this intended for a product that is a package (i.e., the imported article is an empty container)?

Yes, but not exclusively. The product category code should describe how the chemical substance is used. This could include a PFAS that is imported as an empty container or other packaging material or it could be that the chemical substance being reported is used in the packaging material for another product.

41. TSCA excludes “any pesticide (as defined in the Federal Insecticide, Fungicide, and Rodenticide Act [7 U.S.C. 136 et seq.]) when manufactured, processed, or distributed in commerce for use as a pesticide.” (15 U.S.C. § 2602(2)(B).) Does the exclusion also apply to pesticide devices?

Under FIFRA, EPA first assesses whether a product is a pesticide and only then considers whether the product or substance is exempted from some or all of FIFRA’s requirements. Devices, as
defined at FIFRA section 2(h), are not excluded from the chemical substance definition under TSCA section 3(2)(B)(ii) as they are not pesticides under FIFRA. See https://www.epa.gov/pesticides/pesticide-devices-guide-consumers.

42. When we report to EPA, are we submitting a reporting form for each product, or will we submit a form for each PFAS manufactured (including imported)? For example, if there are several products with different PFAS chemicals, should we submit one form for each product or should we submit a form for one of the PFAS?

Reporting is done by PFAS. If a mixture or product contains multiple PFAS, the manufacturer should submit a report for each covered PFAS. Additionally, if a manufacturer has manufactured the same PFAS in multiple products, all reporting of that PFAS must be included on the same form.

43. Are imported liquid coatings, adhesives, and sealants containing a PFAS subject to reporting?

Yes. Under TSCA section 3(10) and 40 CFR 705, importing into the U.S. is considered manufacturing. Any PFAS known to have been manufactured (including imported) for commercial purposes in any year between 2011-2022 must be reported.

44. What are examples of PFAS-containing articles?

There is no comprehensive list of PFAS-containing articles relevant to this rule. Whether an article contains PFAS depends on both: (1) whether a specific item meets the definition of “article” under 40 CFR 705.3; (2) whether that specific article contains a reportable PFAS. Examples of articles that may contain PFAS include but are not limited to: textiles, electrical equipment and components, automotive components, pipes, wires and cables, cookware, and transportation equipment.

Interested readers may consider reviewing more examples in the rule’s Economic Analysis, Appendix B: “Crosswalk of Harmonised Tariff System Codes and PFAS Uses in Articles,” which is available in the rulemaking docket: https://www.regulations.gov/document/EPA-HQ-OPPT-2020-0549-0271.

45. Do I indicate whether a PFAS was manufactured as a byproduct or impurity?

Any manufactured PFAS is reportable, regardless of whether it was manufactured as a byproduct or impurity. The reporting form does not require reporters to designate whether the PFAS was manufactured as a byproduct or impurity. However, all byproducts known to have been manufactured during the manufacturing, processing, use, or disposal of a reportable PFAS have a distinct reporting section on the form (pursuant to TSCA section 8(a)(2)(D)).

46. If PFAS imports are only for internal use such as use in on-site equipment, and are not sold or distributed, are they reportable?

Yes. Note that “manufacture for commercial purposes” is defined at 40 CFR 705.3, in part, as: “to import, produce, or manufacture with the purpose of obtaining an immediate or eventual commercial advantage for the manufacturer, and includes among other things, such ‘manufacture’ of any amount of a chemical substance or mixture containing a chemical substance: (i) For commercial distribution, including for test marketing; and/or (ii) For use by the manufacturer, including use for product research and development, or as an intermediate. If a
manufacturer imports a PFAS for their immediate or eventual commercial advantage, that is considered manufacturing for commercial purposes.” (emphasis added).

Importing a PFAS for a manufacturer’s own use does not negate the applicability of it being for commercial purposes. Unless the manufacturer does not engage in manufacturing for commercial purposes (e.g., is a government agency, or an academic lab), the manufacturer must report on any PFAS that they know or can reasonably ascertain to have been manufactured in any year between 2011-2022.

**SUBMITTING ENVIRONMENTAL AND HEALTH EFFECTS INFORMATION**

47. Will chemical structures be required to be uploaded in a certain format? Will it simply be an attachment?

The molecular structures must be uploaded as an attachment, but no particular file format is required. Molecular structure is not required if a PFAS is a Class 1 substance on the TSCA Inventory.

48. If test data was previously submitted to EPA (but not in IUCLID format), must the test data be reformatted using the OECD Harmonized Template (OHT) and re-submitted?

No. For this rule, OHT format is required for any submission of a published study report. Any previous submissions considered duplicative reporting under the rule do not need to be resubmitted in OHT format, provided that the company can identify the program(s) and year(s) the data were submitted to EPA. The manufacturer should ensure that all underlying information has been submitted to EPA for that study.

49. Are Safety Data Sheets (SDSs) considered “health and safety studies”?

An SDS is part of “all existing environmental and health effects information” and should be submitted under this rule.

50. A submitter manufactures a reportable PFAS at more than one site. It identifies reportable “information concerning the environmental and health effects of such substance” that is unrelated to any of its manufacturing sites (e.g., results of a study conducted by a third-party lab). Does the submitter have to report the same information separately with respect to each of its sites, or may the submitter submit the information one time for all its sites?

If a manufacturer knows that existing environmental and health effects information in its possession or control has previously been submitted to EPA (or will be submitted through this rule’s reporting application), the manufacturer does not need to resubmit that information, provided they indicate in the reporting tool to which EPA program/office and in which year that data was provided. Because PFAS reporting is required by manufacturing site, a manufacturer may have multiple sites that must report to EPA pursuant to 40 CFR 705. Thus, that manufacturer would submit environmental and health effects information under one of its sites. All other sites would be able to simply list the submission of that information as previously reported without re-reporting the identical data for each site.

However, if a manufacturer with multiple reporting sites has environmental and health effects information that is unique to a particular site (e.g., based on the site’s worker exposure data),
that environmental or health effects information must be included in the respective site’s submission.

51. A submitter is aware of responsive health and safety information for a PFAS. However, the submitter is also aware that the information has been submitted to EPA by a trade association making a voluntary submission, or by another company. What is the submitter’s requirement under this rule?

Under 40 CFR 705.15(f), submitters need only submit existing information concerning environmental and health effects of a PFAS if that information is in their possession or control. If a manufacturer has environmental and health effects information in their possession or control, and the manufacturer knows that information has already been submitted to EPA by another party, then the manufacturer may list that information as duplicative of previous information and report to EPA which office or program received that information and in which year. The burden is on the manufacturer to ensure the previous information was submitted to EPA properly and includes all underlying data.

Manufacturers are not required to submit such environmental or health effects data that they do not possess or control, such as via open scientific literature searches.

CONFIDENTIAL BUSINESS INFORMATION (CBI) CLAIMS

52. If a health and safety study was submitted to EPA prior to 2016 and had CBI claims, must it be resubmitted (in OHT format) in order to reassert and re-substantiate the CBI claims? Is the CBI waived otherwise?

For previous environmental and health effects submissions, the rule does not require resubmission of the study itself for CBI compliance, but the CBI claims must be reasserted and re-substantiated if they seek to maintain the claim of CBI. See 40 CFR 705.30(a)(3)(iii). Such persons are required to submit a revised sanitized copy of the health and safety study in their submission under this 8(a)(7) rule.

53. If an article importer reports using the streamlined form and they know the specific chemical identity of a PFAS which is claimed as CBI, are they allowed to report the chemical’s TSCA Accession Number and generic name rather than the specific identity to protect CBI? Or is the specific chemical identity required to be reported if known to an article importer?

If an article importer is reporting a PFAS that is listed on the confidential portion of the TSCA Inventory, they must report the TSCA Accession Number (see 40 CFR 705.18(a)(2)(i)).

“KNOWN OR REASONABLY ASCERTAINABLE” INFORMATION

54. How do article importers know or reasonably ascertain whether they imported a PFAS-containing article?

When determining whether they have imported a PFAS-containing article, an article importer should consider information such as their knowledge of the material and chemicals in the articles they have imported, existing records in their company related to those imports (e.g., import records, communications with suppliers, SDSs, invoices or receipts), knowledge of the supplier’s operations or materials sources, and information gleaned from outside sources (e.g., conferences, technical publications). The scope of “known or reasonably ascertainable by” includes
information that a “reasonable person similarly situated may be expected to possess, control, or know” (40 CFR 705.3), including information in possession or control of that site as well as its subsidiaries or general partnerships and their relevant employees. EPA acknowledges that this scope of information will look different to different entities.

55. An assembler of complex products knows that some of the articles they process contain PFAS. The assembler procures some of those articles domestically, and some are imported. However, the assembler does not know nor can reasonably ascertain which (if any) of the PFAS-containing articles are imported and which have been sourced domestically. Should the assembler assume all PFAS was imported and report?

No. If a processor (such as the complex products assembler) does not know nor can reasonably ascertain that they have imported (i.e., manufactured) a PFAS-containing article, they should not assume otherwise and report. Because the processor also imported articles, however, they should consider all information known to or reasonably ascertainable by them concerning those particular imports to ensure they have not imported PFAS-containing articles and are subject to this rule, such as import records and any communications with their suppliers.

56. With regard to the 2011 lookback period, if internal retention policy for records would eliminate records from 2011, can we state that records are not "reasonably ascertainable"?

Information must only be reported to the extent it is known or reasonably ascertainable, which includes all information in a person's possession or control, and all information a reasonable person similarly situated may be expected to possess, control, or know. If a manufacturer does not know, nor can reasonably ascertain, that they have manufactured a PFAS in a given year, they should not report for that PFAS. Relatedly, if a manufacturer knows they have manufactured a PFAS in a given year but lack information to respond to some required data elements, they should report NKRA for those particular data elements. Any response of NKRA should be supported by documentation pursuant to the recordkeeping requirements at 40 CFR 705.25.

57. The rule states: “In the event that actual data is not known to or reasonably ascertainable by the submitter, then reasonable estimates may be submitted.” How does a manufacturer determine whether an estimate is appropriate, or if they should report information is NKRA?

The scope of “known or reasonably ascertainable” includes information that a “reasonable person similarly situated may be expected to possess, control, or know” (40 CFR 705.3), including information in possession or control of that site as well as its subsidiaries or general partnerships and their relevant employees. More in-depth examples of this type of information or standard can be found in chapter 4.2 of the instructions for reporting, available here: https://www.epa.gov/assessing-and-managing-chemicals-under-tsca/tsca-section-8a7-reporting-and-recordkeeping#additional-resources.

Whether an estimate is appropriate should be considered on a case-by-case basis, taking into account the data type requested, the level of confidence in the estimate, and how closely the estimate aligns to the requested data element. Reporting NKRA should only happen when data are truly not reasonably ascertainable or are unattainable. Facility recordkeeping must be able to support NKRA claims. For this rule, EPA has incorporated some level of estimate for certain data elements. For example, different data elements are reported as range codes rather than requiring more precise numbers. Under other provisions of the rule, manufacturers must report numerical values to at least two significant figures or percentages rounded to the nearest 10 percent. For these numerical values, a site may reasonably estimate the response to two significant figures (or nearest 10 percent), rather than providing a more precise numerical value. “Reasonable
estimates” may rely, for example, on approaches such as mass balance calculations, emissions factors, or best engineering judgment. Please refer to the instructions for reporting for more information on the specific requirements and examples for reporting each data element.

**USING STREAMLINED REPORTING FORMS**

58. If article importers do not know the specific PFAS identity, how should they respond if they are unable to use the joint submission form?

Article importers may choose to use the streamlined reporting forms, which do not allow for joint submissions. If an article importer chooses the streamlined reporting form and does not know or cannot reasonably ascertain the specific identity of their imported PFAS, then they should provide a generic description with as much structurally specific information as possible in lieu of a specific or TSCA generic name. Alternatively, if an article importer opts to use the longer reporting form, they may make use of the joint submission form with their supplier. A secondary submitter (such as their supplier) could then provide the specific identity of the PFAS directly to EPA and assert and substantiate any CBI claim for its identity.

59. For the industrial activities sector codes on the streamlined article importer form: Assume a company imports finished consumer electronic products directly for domestic sale at retail or wholesale, meaning that there are no domestic manufacturing or assembly steps. Is the correct code IS46 (“wholesale and retail trade”), or IS41/IS42 (“computer and electronic product manufacturing”/“electrical equipment, appliance, and component manufacturing”)?

This is possibly IS46 (wholesale and retail trade), but the company should consider the company's NAICS code describing this activity. The company should consult Appendix D in the reporting instructions for further information. The company may also consider contacting EPA for additional guidance on their situation.

60. A large piece of machinery (e.g., agricultural tractor) meets the definition of an article at 40 CFR 705.3. This machinery also consists of many individual parts which, independently, are also considered articles. Should an importer submit the streamlined article importer form based on the complete machine as one article that may contain some PFAS, or should the report be based on each of the smaller articles which some may contain PFAS?

The article importer form, like all reporting under this rule, is done by PFAS. If an importer knows there are multiple PFAS that would need to be independently reported under this rule, they must submit individual forms for each PFAS. In terms of reporting the production volume of the imported article, the submitter may choose which unit of measurement (i.e., type of article) they would report: either the smaller component article, or the full machinery. In either case, the article importer must clearly indicate which unit is being reported as the production volume.

61. Are plastic materials like thermoplastics that are molded considered an article?

Possibly. As defined at 40 CFR 705.3, an article is a manufactured item which:
(1) Is formed to a specific shape or design during manufacture;
(2) Has end use function(s) depending in whole or in part upon its shape or design during end use; and
(3) Has either no change of chemical composition during its end use or only those changes of composition which have no commercial purpose separate from that of the article, and that result from a chemical reaction that occurs upon end use of other chemical substances,
mixtures, or articles; except that fluids and particles are not considered articles regardless of shape or design.

If a molded plastic meets the above definition, then it would be an article, and any PFAS known to be imported as part of that article is eligible for reporting using a streamlined reporting form. More information on articles under TSCA may be found: https://www.epa.gov/chemical-data-reporting/tsca-chemical-data-reporting-fact-sheet-articles.

**SMALL BUSINESSES**

62. What is the relevant time period over which a company must evaluate its annual sales and production volume to determine whether they are a "small manufacturer" and may use the later reporting deadline? For example, must the company be a “small manufacturer” for each year of the lookback period (i.e., since 2011)?

For the purpose of determining whether an article importer is a “small manufacturer” per 40 CFR 705.3 for whom a later reporting deadline may apply, the article importer must consider their small manufacturer status as of December 31, 2022, which is the last reporting year under this rule. For purposes of this rule, EPA references the “small manufacturer” definition at 40 CFR 704.3:

*Small manufacturer* means a manufacturer (including importer) that meets either of the following standards:

(1) First standard. A manufacturer (including importer) of a substance is small if its total annual sales, when combined with those of its parent company (if any), are less than $120 million. However, if the annual production or importation volume of a particular substance at any individual site owned or controlled by the manufacturer or importer is greater than 45,400 kilograms (100,000 lbs), the manufacturer (including importer) will not qualify as small for purposes of reporting on the production or importation of that substance at that site, unless the manufacturer (including importer) qualifies as small under paragraph (2) of this definition.

(2) Second standard. A manufacturer (including importer) of a substance is small if its total annual sales, when combined with those of its parent company (if any), are less than $12 million, regardless of the quantity of substances produced or imported by that manufacturer (including importer).

If a PFAS manufacturer is reporting under this rule exclusively as an article importer, they need to consider their status as of December 31, 2022, to determine the appropriate reporting deadline. If the article importer qualifies as a small manufacturer as of December 31, 2022, the reporting deadline for all years is November 10, 2025.

63. If a small business imports PFAS in both articles and chemical mixtures, which reporting deadline(s) is relevant? Is the company able to report for the PFAS in the mixtures by May 8, 2025, and report for the PFAS in the imported articles by November 10, 2025?

No. The November 10, 2025, reporting deadline is just for small manufacturers (as defined at 40 CFR 704.3) reporting under this rule exclusively as article importers. If a company has PFAS to report that were not imported as articles, they should not report exclusively as article importers under this rule and must submit all information by May 8, 2025.
EXEMPTIONS

64. Are fluoropolymers exempt?

No. There is no polymer exemption for this rule.

65. What are the exemptions under this reporting rule?

This 8(a)(7) reporting rule has no exemptions. Anyone who has manufactured (including imported) a PFAS for commercial purposes in any year since January 1, 2011, must report to the extent known or reasonably ascertainable. This includes PFAS imported as part of an article or mixture or in a waste stream that is not a municipal solid waste (MSW) imported for the purpose of disposal or destruction (see 40 CFR 705.12).

66. Is packaging material (e.g., plastic wrap) exempt?

No. There is no exemption for packaging materials. If it is known or reasonably ascertainable that someone has manufactured (including imported) a covered PFAS within packaging or other materials, that PFAS is reportable.

Substances that do not meet the definition of “chemical substance” in TSCA Section 3(2)(B) need not be reported. Those substances include: any food, food additive, drug, cosmetic, or device, as defined by the Federal Food, Drug, and Cosmetic Act, when manufactured, processed, or distributed in commerce for use as a food, food additive, drug, cosmetic or device.

67. Are non-isolated intermediates exempt? What if non-isolated intermediates are completely destroyed immediately upon manufacture?

No. Non-isolated intermediates are not exempt from this rule. Whether any manufactured PFAS are destroyed or consumed on-site does not impact the manufacturer’s reporting obligations. If a manufacturer knows or can reasonably ascertain that they have manufactured a PFAS, including as a non-isolated intermediate, they must report.

OTHER

68. What is the best way to collect the data for reporting? Do you suggest the manufacturer works with a third-party consultant for guidance?

EPA recognizes that different strategies for data collection work for different manufacturers and does not endorse one method over others.

69. We buy PFAS from a supplier, and they have proprietary substances. Does this rule force suppliers to disclose the presence of PFAS they consider "proprietary" and would not normally disclose to their customers?

If a supplier claims the identity of a reportable PFAS is confidential and will not provide information related to the specific identity to its customers who must report under this rule, the U.S. manufacturer may initiate a joint submission with that supplier or other third party (40 CFR 705.15(b)(1)(iii)). The primary submitter should use the reporting tool to initiate a joint submission and ask the supplier or other secondary submitter to provide the specific chemical identity directly to EPA. Note that this joint submission requirement does not apply to the streamlined article importer forms. If a U.S. manufacturer uses the streamlined article importer
form and does not know the specific identity of a PFAS they have imported, the article importer may provide a generic name or description of that PFAS (40 CFR 705.18(a)(2)(ii)).

70. If a manufacturer produces articles for commercial use, is the PFAS industrial processing or use code always “incorporation into an article” (PA)?

If you are manufacturing a PFAS and using it to produce an article, PA, PC (processing as a reactant), or PF (incorporation into formulation, mixture, or reaction product) could apply depending upon the specific situation. In many cases, the correct code is likely PA, but this is only applicable if the PFAS is incorporated without further processing into a formulation, mixture, or reaction product. A site should consider their particular situation. For example, if the PFAS is mixed with other substances and then incorporated into an article, the site might need to report both PF and PA as different processing steps.

71. When reporting the concentration by weight of PFAS in a commercial or consumer product using the article importer form, is that from the article level weight or by final product weight?

Article importers using the streamlined reporting form must indicate the unit of measurement for which they are reporting the imported article production volume (see 40 CFR 705.18(a)(4)). Article importers should report the PFAS concentration in accordance with the unit of production volume reported for that article. In other words, if an article importer reports the production volume related to the smaller article, they would similarly report the concentration by weight in that smaller article. However, if they reported the article production volume in units of the final product, they would report the concentration by weight in the final product.

72. If a large manufacturer imports PFAS-containing products to different U.S. warehouses within its company for eventual distribution, can this manufacturer report all imported PFAS at one site? Or, does this need to be broken into different sites depending on which warehouse the products ended up.

The manufacturer should consider whether the U.S. warehouses within its company meet the definition of “site” as it applies to imports under 40 CFR 704.3. The manufacturer should report based on the site that controls the import transaction, which may or may not be the site that receives the material. The site where a chemical substance is imported is the site of the operating unit within the organization that is directly responsible for importing the substance and controls the import transaction. In some cases, the import site may be the organization's U.S. headquarters. If, for a given substance that a company imports at a site, more than one person meets the definition of importer at 40 CFR 704.3, only one person should report.

73. What does “on-site” mean for purposes of this rule? Does that mean owned by the submitter, or just on a co-located site even if owned by another company?

The rule defines “site” as follows: “Site means a contiguous property unit. Property divided only by a public right-of-way shall be considered one site. There may be more than one plant on a single site. The site for a person who imports a substance is the site of the operating unit within the person's organization which is directly responsible for importing the substance and which controls the import transaction and may in some cases be the organization's headquarters office in the United States” (40 CFR 704.3).

For the purposes of reporting data such as on-site incineration, the submitter would include activities happening at the same site as defined above. This may include a unit that is owned, at least in part, by another company.
74. Where can I find more information on the correct IS code to use for reporting industrial sectors?

PFAS manufacturers are encouraged to review the reporting instructions for this rule, available on EPA’s webpage: https://www.epa.gov/assessing-and-managing-chemicals-under-tsca/tsca-section-8a7-reporting-and-recordkeeping. Appendix D in the reporting instructions includes brief descriptions of the industry classifications.