

December 29, 2025

Dr. Lynn Dekleva
Deputy Assistant Administrator
Office of Pollution Prevention and Toxics
Environmental Protection Agency
1200 Pennsylvania Ave. NW
Washington, DC 20460-0001

RE: Perfluoroalkyl and Polyfluoroalkyl Substances (PFAS) Data Reporting and Recordkeeping Under the Toxic Substances Control Act (TSCA); Revision to Regulation, 90 Fed. Reg. 50,923 (Nov. 13, 2025), EPA-HQ-OPPT-2020-0549

Dear Dr. Dekleva:

The undersigned organizations are pleased to provide comments on the proposed revisions to the Toxic Substances Control Act (TSCA) Section 8(a)(7) Reporting and Recordkeeping Requirements for Perfluoroalkyl and Polyfluoroalkyl Substances (PFAS). We commend the Environmental Protection Agency's (the Agency or EPA) thoughtful and comprehensive approach to addressing the challenges and complexities of PFAS reporting while seeking to reduce regulatory burdens on businesses. By EPA's own estimates, the proposed changes to the rule will significantly reduce the economic impact on businesses with cost savings of \$786-\$843 million. The Agency's emphasis on transparency, stakeholder engagement, and practical implementation of PFAS reporting reflects a strong commitment to achieving TSCA's objectives in a balanced and effective manner.

We strongly support the regulatory relief that will be provided by the changes proposed, in particular, EPA's proposed inclusion of traditional TSCA Chemical Data Reporting (CDR) exemptions (e.g., imported articles, byproducts, impurities, non-isolated intermediates, and research and development). We also strongly support the proposed 0.1% *de minimis* exemption. The proposed rule demonstrates an understanding of the operational realities faced by regulated entities, including to what extent certain information about PFAS is known or reasonably ascertainable by regulated entities. We appreciate the Agency's efforts to incorporate flexibility where possible and ensure that the information it receives is provided by those entities most likely to have the information.

We especially thank the Agency for granting exemptions for imported articles, as importers generally lack knowledge of PFAS content in finished goods, and

determining such information would require extensive, resource-intensive reviews of thousands of shipments and records over an 11-year lookback period, with little practical utility. EPA even acknowledges that the importation of PFAS in articles “is an activity about which manufacturers are unlikely to have known or reasonably ascertainable information.” These burdens are not commensurate with the value of the data obtained, particularly where EPA has not demonstrated reasonable exposure to PFAS from articles and where information is not likely to be known or reasonably ascertainable by the importer.

The proposed reporting exemptions are essential to making the PFAS reporting rule workable for stakeholders as well as ensuring EPA receives only relevant, useful, and actionable data on PFAS in U.S. commerce. The exemptions will also assist EPA in its information collection efforts as it builds out its electronic reporting system. Having reasonable and well-tailored exemptions will reduce the extensive number of submissions the Agency expects to receive from manufacturers and importers of PFAS to a more manageable level, while generating more decision-useful data.

Finally, the proposed exemptions are wholly consistent with those permitted under TSCA Section 8 and EPA’s implementing regulations. TSCA Section 8 allows EPA to promulgate exemptions to TSCA reporting rules, and EPA has historically done so. In fact, Section 8 of TSCA prohibits EPA from issuing reporting rules that are unnecessary or duplicative and requires EPA to minimize the costs of compliance on small businesses and to apply reporting rules only to individuals/businesses likely to have relevant information. Exemptions such as the ones proposed by EPA are consistent with this mandate from Congress. The adoption of reasonable exemptions is consistent with the intent of TSCA Section 8(a)(7).

We urge the Agency to adopt additional measures to ensure the rule is effective, is practical, and continues to reduce the reporting burden for all stakeholders. To further improve the proposed rule, we respectfully recommend the following:

- **Immediately Take Appropriate Action to Further Delay the Submission Period, Which Currently Is Scheduled To Begin in April of 2026.** Per EPA’s Regulatory Agenda, EPA plans to promulgate a revised final TSCA PFAS reporting rule by June of 2026. Therefore, the new final rule will be released *after* the current data submission period begins on April 13, 2026. Therefore, we urge EPA to delay the data submission period well ahead of finalization of this proposed rule. Otherwise, the April 13, 2026 date may cause confusion to businesses that are required to report but are waiting on the release of the revised PFAS reporting rule. Delaying the submission period would provide

clarity to stakeholders without undue disruption. In addition, the technical capabilities to accept the data remain unclear. EPA may not have the reporting capabilities in place by April 2026. Therefore, to avoid confusion and align with the anticipated release of the revised final rule the Agency should promptly take appropriate action to delay the data submission period to start no sooner than 180 days after the finalization of the rule, and until after the EPA has updated and beta tested the CDX module, published reporting guidance, published the CDX reporting tool, and ensured that confidential business information (CBI) will be fully protected.

- **Extend the Data Submission Period to Six Months.** While EPA proposes a three-month data submission period, we urge EPA to adopt a six-month submission period. Companies required to report under the final rule will need significant time to allocate appropriate resources, review internal records and information going back to 2011, evaluate products, and, in many cases, survey suppliers. Further, it will take a substantial amount of time for companies to learn the brand-new electronic data reporting system in CDX, a process which must happen ahead of the submission period and manually enter all of the required information in the required format, as well as make and substantiate CBI claims. A six-month data submission period will provide businesses with sufficient time to manually enter data. Successful industry stakeholder preparations are reliant on EPA completing its pre-submission period tasks, including (but not limited to) updating and beta testing the reporting system, publishing the reporting system, and publishing guidance no later than three months ahead of the start of the data submission period.
- **Utilize Existing TSCA Authority to Add Additional Exemptions** . We suggest that EPA explore additional important issues:
 - **Explore Pre-emption of State Reporting Requirements.** To streamline compliance and reduce duplicative efforts, we encourage the Agency to explore whether pre-emption of state reporting requirements is permissible under TSCA or otherwise implement clear measures to coordinate with state agencies on PFAS reporting rules for manufacturers and importers of chemicals and products. A unified federal reporting framework would provide businesses with certainty and eliminate the need for multiple, overlapping reporting obligations.
 - **Develop a Volume-Based *De Minimis* Exemption.** Establishing volume-based *de minimis* exemptions would exclude from reporting insignificant,

small quantities of PFAS, particularly for downstream value chain participants, and reduce unnecessary reporting burdens. A volume-based exemption would complement and should not replace the proposed 0.1% *de minimis* exemption and is consistent with the recent approach by Canada for its PFAS reporting exercise. We emphasize the importance of including this additional exemption, specifically for scenarios where PFAS concentration data must be collected from the supplier and/or the information is confidential to the supplier. We also urge the Agency to provide flexibility for *de minimis* amounts, consistent with requirements under other federal agencies, such as the Occupational Safety and Health Administration.

- **Provide an Exemption for Fluoropolymers and Other Chemistries of Low Concern.** The Agency should focus its information collection efforts on PFAS of highest concern and not all PFAS as a class. To accomplish this, EPA should specifically exclude fluoropolymers from reporting. The New Mexico PFAS law¹ and Canada's approach² provide specific exemptions for fluoropolymers. EPA should also specifically list the names and CAS registry numbers (CASRNs) or TSCA Accession Numbers for the PFAS that companies need to report. We appreciate the fact that testing is not required to comply with this rule.
- **Clarify and Exempt HFCs/F-Gases.** We urge the Agency to clarify that hydrofluorocarbons (HFCs) and f-gases are exempt under the rule as they are chemistries of low concern and to adopt the statutory definitions from Delaware³ and West Virginia, ensuring consistency and practicality. New Mexico's PFAS law also excludes Significant New Alternatives Policy (SNAP) refrigerants, which underscores that policy makers are exempting f-gases.
- **Exempt Formulated Products containing PFAS If They Are Exported and Re-Imported.** We request that EPA exempt PFAS-containing formulated products (e.g., paints, adhesives, lubricants) that are exported and then imported back into the United States (e.g., customer returns of exported products) and/or imports of PFAS containing formulated products originally formulated in the United States. PFAS incorporated

¹ <https://www.env.nm.gov/pfas/pfas-protection-act-hb212/>; New Mexico also exempts PFPEs (perfluoropolyethers) which are also considered to be safe.

² <https://www.canada.ca/en/environment-climate-change/news/2025/09/the-government-of-canada-consults-on-phase-1-of-the-proposed-risk-management-for-the-class-of-per--and-polyfluoroalkyl-substances-pfas-excluding-fl.html>

³ <https://delcode.delaware.gov/title29/c080/sc05/index.html>

into products that were previously imported into or formulated in the United States presumably contain PFAS substances that were either manufactured in or imported into the United States by an upstream supplier and are subject to reporting by those upstream suppliers. The exemption will reduce duplicative reporting and improve the accuracy of the information EPA receives.

- **Clarify That Exemptions From Existing Rule Remain In Place.** It should be noted that there are a small number of exemptions that were included in the first final rule that should remain in place in the forthcoming final rule. For instance, the October 2023 rulemaking states: *“Persons who have only processed, distributed in commerce, used, and/or disposed of PFAS are not required to report under this rule, unless they also have manufactured PFAS for a commercial purpose. If an entity (such as a wastewater treatment plant) is simply processing PFAS they received domestically, and not also manufacturing PFAS, including as a byproduct, then the entity is not covered by this rule.”* We believe the new rulemaking should reiterate this same statement to clarify to the regulated community that the above quoted exemption from the October 2023 rulemaking is still in place, and that Treatment, Storage and Disposal Facilities (TSDFs) which only treat and dispose of PFAS do not need to report.
- **Develop a Tiered Approach.** EPA should provide a phased, three-tiered system that acknowledges the value of collecting data on PFAS that have the greatest exposure first, and require submission of additional data if EPA determines more data is needed. Key considerations include:
 - Collect the most useful and scientifically valid PFAS data first.
 - Focus on specific PFAS with peer-reviewed toxicity data and validated test methods.
 - Avoid collecting data on PFAS for which health effect data or quantification methods are not yet available, as this would lack practical utility.
 - Exempt small businesses from initial reporting under the rule. EPA has authority to revisit the need for additional data. At a minimum, EPA should consider granting additional time for small business reporting.
 - The approach should be based on the specific data provided:

- Tier 1: Submission of non-health and safety data into the PFAS Reporting CDX application
- Tier 2: Submission of health and safety data in the format available to submitters
- Tier 3: Submission of IUCLID/OHT formatted data, if requested by EPA

These important changes would further reduce the potential cost burden, especially on small businesses. A tiered approach should also focus on specific chemistries and data elements of most concern first, while exempting small businesses until additional data is needed. EPA's proposed exemptions establish the foundation for a tiered approach that would allow for a more targeted and effective implementation of the rule.

- **Provide a Clear Explanation of Data Utilization.** We thank EPA for offering an explanation in the proposed rule concerning the purpose of this rule. We understand from that explanation that the Agency is crafting this rule to be consistent with EPA's interest in, and potential need for, obtaining additional information on PFAS. We recommend that EPA clearly state in the final rule how the Agency intends to use the collected data and how it will make this data available to the public. This type of transparency is critical to fostering trust and ensuring that the reporting requirements achieve their intended goals.

We believe that actions based on these recommendations would enhance the proposed rule's effectiveness while minimizing unnecessary regulatory burdens on businesses and the U.S. economy. The undersigned organizations encourage the Agency to take appropriate actions to delay the current data submission period and to finalize the rule as soon as practicable, as companies are standing up reporting systems at significant costs that are now accounting for the current timeline.

Thank you for considering our comments. We welcome the opportunity to discuss these recommendations in person and look forward to working with you and your team as this rulemaking proceeds, as well as during implementation of the forthcoming final rule.

Sincerely,

Aerospace Industries Association
Air Conditioning, Heating, and Refrigeration Institute
Alliance for Automotive Innovation

Alliance for Chemical Distribution
American Chemistry Council
American Coatings Association
American Fuel & Petrochemical Manufacturers
American Petroleum Institute
Complex Products Manufacturers Coalition
Environmental Technology Council
Flexible Packaging Association
Fluid Sealing Association
Information Technology Industry Council
National Asphalt Pavement Association
National Council of Textile Organizations
National Mining Association
PRINTING United Alliance
The Vinyl Institute
U.S. Chamber of Commerce
Valve Manufacturers Association