

**40 CFR Part 705****[EPA-HQ-OPPT-2020-0549; FRL-7902.4-02-OCSP]****RIN 2070-AL44****Modification to the Start of the Submission Period for Perfluoroalkyl and Polyfluoroalkyl Substances (PFAS) Reporting and Recordkeeping under TSCA 8(a)(7)****AGENCY:** Environmental Protection Agency (EPA).**ACTION:** Final rule

SUMMARY: The U.S. Environmental Protection Agency (EPA) is taking final action to revise the start of the reporting period for the Perfluoroalkyl and Polyfluoroalkyl Substances (PFAS) Reporting and Recordkeeping Rule (PFAS Reporting Rule). Pursuant to this action, the submission period for the PFAS Reporting Rule will begin on January 31, 2027, or 60 days following the effective date of a forthcoming final rule on the substantive requirements of the PFAS Reporting Rule, whichever is earlier.

DATES: This final rule is effective on **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

ADDRESSES: The docket for this action, identified by docket identification (ID) number EPA-HQ-OPPT-2020-0549, is available online at <https://www.regulations.gov>. Additional instructions for visiting the docket, along with more information about dockets generally, is available at <https://www.epa.gov/dockets>.

FOR FURTHER INFORMATION CONTACT: *For technical information contact:* Carolyn Hammack, Chemical Information, Prioritization, and Toxics Release Inventory Division (7406M), Office of Pollution Prevention and Toxics, Environmental Protection Agency, 1200 Pennsylvania Ave. NW, Washington, DC 20460-0001; telephone number: (202) 566-0521; email address: Hammack.Carolyn@epa.gov.

For general information contact: The TSCA Assistance Information Service Hotline,

Goodwill Vision Enterprises, 422 South Clinton Ave., Rochester, NY 14620; telephone number: (800) 471-7127 or (202) 554-1404; email address: TSCA-Hotline@epa.gov.

SUPPLEMENTARY INFORMATION:

I. Executive Summary

A. Does this action apply to me?

This action may apply to you if you have manufactured (including imported) PFAS for a commercial purpose at any time since January 1, 2011. The following list of North American Industrial Classification System (NAICS) codes is not intended to be exhaustive but rather provides a guide to help readers determine whether this document applies to them. Potentially affected entities may include:

- Utilities (NAICS code 22);
- Manufacturing (NAICS code 31 through 33);
- Wholesale trade (NAICS code 42); and
- Waste management and remediation services (NAICS code 562).

This list details the types of entities that EPA is aware could potentially be regulated by this action. Other types of entities not listed could also be regulated. To determine whether your entity is regulated by this action, you should carefully examine the applicability criteria found in 40 CFR 705.10 and 705.12. If you have questions regarding the applicability of this action to a particular entity, consult the person listed in the **FOR FURTHER INFORMATION CONTACT** section.

B. What is the Agency's authority for taking this action?

EPA is promulgating this rule pursuant to its authority in Toxic Substances Control Act (TSCA) section 8(a)(7) (15 U.S.C. 2607(a)(7)). The National Defense Authorization Act for Fiscal Year 2020 (FY 2020 NDAA) (Pub. L. 116–92, section 7351) amended TSCA section 8(a) in December 2019, adding section 8(a)(7), titled “PFAS Data.” TSCA section 8(a)(7) requires EPA to promulgate a rule “requiring each person who has manufactured a chemical substance

that is a [PFAS] in any year since January 1, 2011” to report information described in TSCA section 8(a)(2)(A) through (G).

Under the Administrative Procedure Act, 5 U.S.C. 553(d)(1), an agency may make a rule effective immediately if it “grants or recognizes an exemption or relieves a restriction.” This is such a rule because it relieves restrictions by shifting the commencement of reporting.

C. What action is the Agency taking?

EPA is taking final action on a discrete aspect of the November 13, 2025 proposed rule (90 FR 50923 (FRL-7902.3-01-OCSP)) to amend the start of the data submission period for the PFAS Reporting Rule codified at 40 CFR part 705 to 60 days after the effective date of the forthcoming final rule, as proposed, with an added backstop date of January 31, 2027. The data submission period for the PFAS Reporting Rule will begin 60 days following the effective date of a forthcoming final action on the substantive requirements of the PFAS Reporting Rule (or January 31, 2027—whichever is earlier). EPA expects to ultimately replace 40 CFR 705.20(c) with the effective date of the final revisions rule. EPA is providing January 31, 2027, as an added not-later-than commencement date but expects to finalize the final revisions rule—including the amendment to 40 CFR 705.20(c)—well before that fallback date and expects to later remove this fallback date with the final revisions rule, regardless of whether EPA ultimately decides to finalize all, some, or none of the proposed substantive revisions to the PFAS Reporting Rule.

EPA is not addressing the currently codified duration of the submission period and thus is retaining the current six-month submission period, with an additional six months for reporting by small manufacturers (as defined at 40 CFR 704.3) whose reporting obligations under this rule are exclusively from article import. EPA will address any changes to the duration of the submission period, as well as other considerations regarding the reporting timeline, in the forthcoming final action.

D. Why is the Agency taking this action?

This action provides EPA with additional time to consider and respond to comments on

both the interim final rule (published on May 13, 2025) and the proposed rule (published on November 13, 2025), and then publish a final rule, if appropriate. EPA received 27 unique comments and 639 comments from a mail-in campaign on the May 2025 interim final rule and nearly 600 unique comments and more than 8,500 comments from two mail-in campaigns on the November 2025 proposed rule. EPA needs additional time to address these comments, write and publish a final rule, release updated guidance, and update its reporting tool.

Providing a start date for the submission period relative to the effective date of the forthcoming final action on the November 13, 2025, proposal will ensure EPA does not need to later readjust the start of the submission period. Further, the subsequent final action will define the duration of the submission period, accounting for the nature of any changes to the reporting requirements. Establishing a start for the submission period in this rule, then defining the duration of the submission period in the subsequent final action, provides stakeholders ample notice and sufficient time to plan for compliance, complete due diligence activities, and avoid expending efforts that may not align with the final requirements.

E. Children's Environmental Health

This action is not subject to the EPA's Children's Health Policy (<https://www.epa.gov/children/childrens-health-policy-and-plan>) because EPA does not believe the action has considerations for human health. This action simply adjusts the submission period applicable to existing reporting requirements.

II. Background

The TSCA section 8(a)(7) PFAS Reporting Rule, finalized on October 11, 2023, pursuant to the FY 2020 NDAA, requires any entity that manufactured (including imported) PFAS or PFAS-containing articles at any time since January 1, 2011, to report detailed information to EPA (88 FR 195 (7902-02-OCSPP)). The original submission period was scheduled to begin on November 12, 2024, with an extended deadline for small article importers. On September 5, 2024, EPA promulgated a direct final rule (89 FR 72336 (FRL-7902.1-02-OCSPP)) shifting the

reporting deadline due to delays in the development of the electronic reporting application in the Central Data Exchange (CDX), moving the start of the submission period from November 12, 2024, to July 11, 2025. On May 13, 2025 (90 FR 20236 (FRL-7902.2-01-OCSP)), EPA issued an interim final rule providing a second extension because of continued information technology development delays and the need for additional time to consider public comments the Agency expected to receive on a subsequent proposed modification rule. The second extension established the start of the submission period as April 13, 2026.

On November 13, 2025, EPA proposed modifications to the TSCA section 8(a)(7) PFAS Reporting Rule (90 FR 50923 (FRL-7902.3-01-OCSP)). The comment period for the proposal closed on December 29, 2025. Commenters pointed out that the existing language in the regulation regarding the data submission period (April 13, 2026 through October 13, 2026) may precede any revision of the regulation, resulting in discrepancies between the codified submission period and any planned revisions to the scope.

This final rule addresses only the date on which the data submission period begins and does not address the end of the submission period (i.e., EPA is not altering the currently codified submission period with this action). Currently, the submission period for the PFAS Reporting Rule begins April 13, 2026, and runs for six months, i.e., through October 13, 2026 (though small manufacturers reporting only as PFAS article importers have until April 13, 2027, to report). EPA is modifying the submission period so that it begins January 31, 2027, or 60 days following the date identified by 40 CFR 705.20(c) (to be added by a subsequent final rule to address the remaining topics proposed in the November 2025 proposal), whichever date is earlier. EPA expects that this subsequent final rule will be issued before January 31, 2027. In the subsequent final rule, EPA expects to add the effective date of the final revisions rule as the date in 40 CFR 705.20(c) and remove the January 31, 2027, backstop from the rule. EPA intends the two commencement dates included in this final rule to be severable. That is, if the 60-day deadline were to be vacated in the event of judicial review, the January 31, 2027, backstop would

remain in place; conversely, if the January 31, 2027, backstop were to be vacated in the event of judicial review, the 60-day deadline would remain in place.

In the subsequent final rule, EPA will also address whether to include any exemptions to the reporting requirements and other potential revisions to the PFAS Data Reporting Rule proposed by the Agency.

III. Response to Public Comments

Due to the scope of this final rule, EPA is specifically summarizing and responding to comments related to the start date of the submission period. EPA is not responding to comments related to the duration of the submission period or other substantive changes to the PFAS Data Reporting Rule, except when those comments focus on when the submission period begins. EPA will address the remaining comments when it takes subsequent final action on the remainder of the proposed rule. With regard to the submission period, determining an appropriate duration is related to other changes the Agency might or might not implement through subsequent final action on the remainder of the proposed rule. Accordingly, EPA is deferring action on a decision regarding the duration of the submission period, and thus the reporting deadline, for the PFAS Data Reporting Rule until subsequent final action concerning the November 2025 proposal.

Several commenters on the May 2025 interim final rule and the November 2025 proposed rule requested that EPA delay the start of and/or extend the duration of the submission period to allow time for rule familiarization; for development, familiarization, and beta testing of the reporting tool; for completion of any new or refined due diligence efforts needed to comply with the final rule; and to ensure that data submissions are of the highest quality to enhance utility. Commenters offered a variety of suggestions for how long the start of the submission period should be delayed, ranging from five months to five years following final action on the substance of the November 2025 proposed rule. Some commenters specifically supported the timeline provided by EPA in the proposed rule that is being finalized with this action, with the caveat that all the exemptions from the proposed rule are also finalized. A minority of

commenters expressed opposition to any further delays to the start of the submission period out of concern that delaying data collection may slow progress and postpone important public health protections. EPA has prepared responses to all comments received on this topic in the May 2025 interim final rule and the November 2025 proposed rule (Ref. 1).

IV. Summary of the Final Rule

EPA has determined it is appropriate to shift the current starting date for the submission period for the PFAS Data Reporting Rule. Accordingly, EPA is finalizing the start date of the submission of the data required by the PFAS Data Reporting Rule to be 60 days following the effective date of a subsequent final action, which will be finalized in the subsequent rule, with a backstop start date of January 31, 2027. This subsequent final action will address the revisions proposed in the November 13, 2025, proposed rule published in the *Federal Register*, as well as provide the duration of the submission period for the PFAS Data Reporting Rule. The submission period for the PFAS Data Reporting Rule will not begin until a successive final action on this rule by the Agency.

V. References

The following is a list of the documents specifically referenced in this document. The docket for this rule includes these documents and other information considered by EPA. For assistance in locating these other documents, please consult the technical person listed under

FOR FURTHER INFORMATION CONTACT.

1. USEPA. Response to Comments on Timelines for Submission Period Start Date. March 2026.

VI. Statutory and Executive Order Reviews

Additional information about these statutes and Executive Orders can be found at <https://www.epa.gov/laws-regulations/laws-and-executive-orders>.

A. Executive Order 12866: Regulatory Planning and Review and Executive Order 13563: Improving Regulations and Regulatory Review

This action is not a significant regulatory action and was therefore not submitted to the Office of Management and Budget (OMB) for review under Executive Order 12866 (58 FR 51735, October 4, 1993) and 13563 (76 FR 3821, January 21, 2011).

B. Executive Order 14192: Unleashing Prosperity Through Deregulation

This action is considered an Executive Order 14192 deregulatory action. This rule provides burden reduction by providing relief against existing compliance deadlines.

C. Paperwork Reduction Act (PRA)

This action does not impose any new information collection burden under the PRA, 44 U.S.C. 3501 *et seq.* OMB has previously approved the information collection activity contained in the existing regulations and has an assigned OMB Control No. 2070-0217 (EPA ICR No. 2682.02). This action does not create any new reporting or recordkeeping obligations and does not otherwise change the burden estimates that were approved.

D. Regulatory Flexibility Act (RFA)

I certify that this action will not have a significant economic impact on a substantial number of small entities under the RFA, 5 U.S.C. 601 *et seq.* In making this determination, the EPA concludes that the impact of concern for this rule is any significant adverse economic impact on small entities and that the agency is certifying that this rule will not have a significant economic impact on a substantial number of small entities because the rule relieves regulatory burden on the small entities subject to the rule. This action will delay compliance dates of a data reporting rule and alleviate compliance burden on small entities subject to that action. We have therefore concluded that this action will relieve regulatory burden for all directly regulated small entities.

E. Unfunded Mandates Reform Act (UMRA)

This action does not contain an unfunded mandate of \$100 million (adjusted annually for inflation) or more (in 1995 dollars) as described in UMRA, 2 U.S.C. 1531-1538, and does not significantly or uniquely affect small governments. The action imposes no enforceable duty on

any state, local, or tribal governments or the private sector.

F. Executive Order 13132: Federalism

This action does not have federalism implications as specified in Executive Order 13132 (64 FR 43255, August 10, 1999), because it will not have substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government.

G. Executive Orders 13175: Consultation and Coordination with Indian Tribal Governments

This action does not have tribal implications as specified in Executive Order 13175 (65 FR 67249, November 9, 2000) because it will not have substantial direct effects on tribal governments, on the relationship between the Federal government and the Indian tribes, or on the distribution of power and responsibilities between the Federal government and Indian tribes. This action does not impose substantial direct compliance costs on federally recognized Indian tribal governments. Thus, Executive Order 13175 does not apply to this action.

H. Executive Order 13045: Protection of Children from Environmental Health Risks and Safety Risks

EPA interprets Executive Order 13045 (62 FR 19885, April 23, 1997) as applying only to those regulatory actions that concern environmental health or safety risks that EPA has reason to believe may disproportionately affect children, per the definition of “covered regulatory action” in section 2-202 of Executive Order 13045.

This action does not concern an environmental health risk or safety risk because it simply adjusts the submission period for existing reporting requirements. Since this action does not concern human health, EPA’s Policy on Children’s Health also does not apply.

I. Executive Order 13211: Actions Concerning Regulations that Significantly Affect Energy Supply, Distribution, or Use

This action is not subject to Executive Order 13211 (66 FR 28355, May 22, 2001), because it is not a significant regulatory action under Executive Order 12866.

J. National Technology Transfer and Advancement Act (NTTAA)

This rulemaking does not involve technical standards under the NTTAA section 12(d), 15 U.S.C. 272.

K. Congressional Review Act (CRA)

This action is subject to the CRA, 5 U.S.C. 801 *et seq.*, and EPA will submit a rule report to each House of the Congress and to the Comptroller General of the United States. This action is not a “major rule” as defined by 5 U.S.C. 804(2).

List of Subjects in 40 CFR Part 705

Environmental Protection, Chemicals, Hazardous substances, Reporting and recordkeeping requirements.

Lee Zeldin,

Administrator.

For the reasons set forth in the preamble, 40 CFR part 705 is amended as follows:

PART 705—REPORTING AND RECORDKEEPING REQUIREMENTS FOR CERTAIN PER- AND POLYFLUOROALKYL SUBSTANCES.

1. The authority for part 705 continues to read as follows

Authority: 15 U.S.C. 2607(a)(7).

2. Revise § 705.20 to read as follows:

§ 705.20 When to report.

(a) All information reported to EPA in response to the requirements of this part must be submitted during the applicable submission period. For all reporters submitting information pursuant to §§ 705.15 and 705.18(b) (research and development), the submission period shall begin January 31, 2027, or 60 days following the date provided in paragraph (c) of this section, whichever is earlier, and last for six months.

(b) For any reporter who is reporting under this part exclusively pursuant to § 705.18(a) (article importers) and is also considered a small manufacturer under the definition at 40 CFR 704.3, the submission period shall begin January 31, 2027, or 60 days following the date provided in paragraph (c) of this section, whichever is earlier, and last for twelve months.

(c) EPA intends to publish a document in the **Federal Register** announcing the submission period date and revising or removing this paragraph (c).