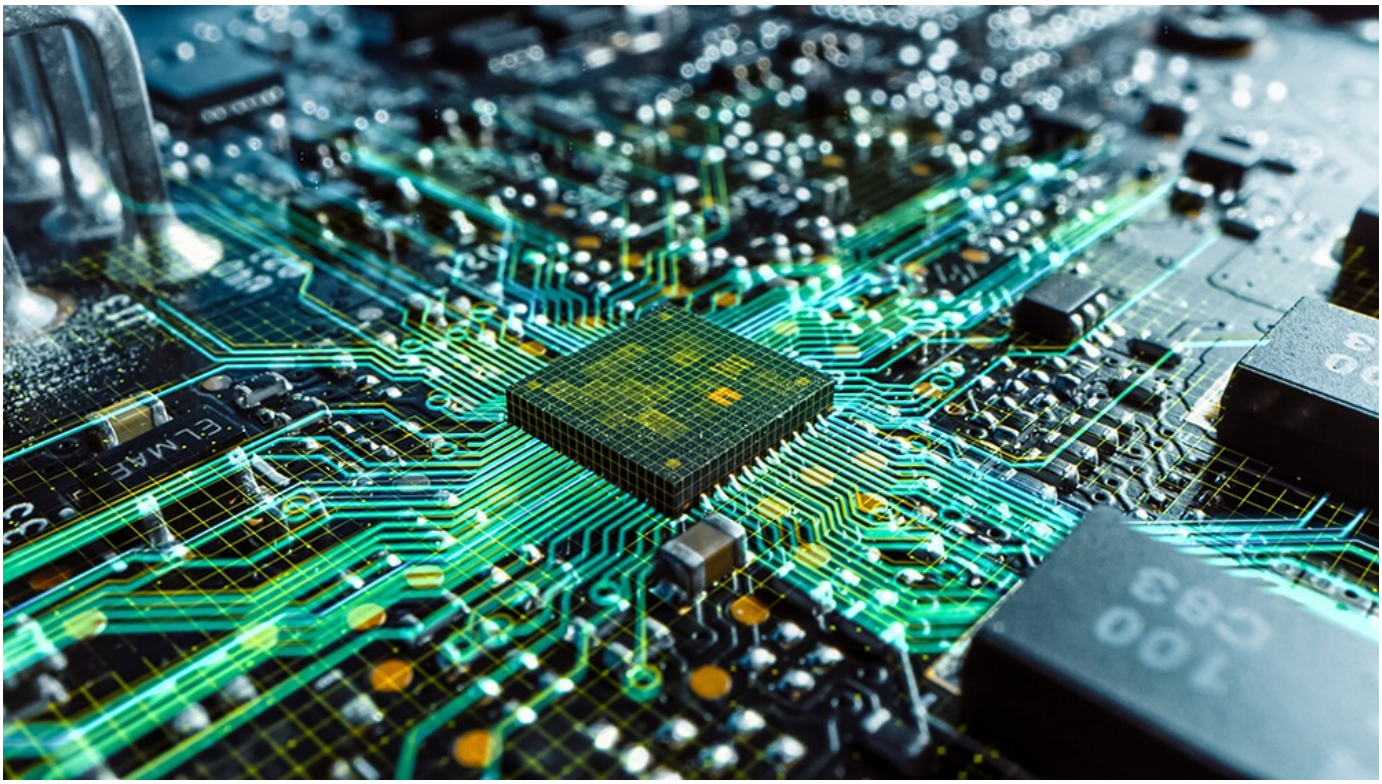

Article

PFAS reporting under TSCA: What companies need to know

What to know: A one-time requirement published in the Toxic Substances Control Act (TSCA) Section 8(a)(7) requires companies that imported goods containing certain PFAS from 2011 through 2022 to report information regarding the identity and amount of PFAS, type and use of products containing, industrial processing and possible worker exposure to PFAS. The requirement also applies to companies that manufacture (or synthesize) certain PFAS.

To date, the U.S. Environmental Protection Agency (EPA) has gathered extensive information about the presence of PFAS — also known as per- and polyfluoroalkyl substances — in environmental media, including soil and groundwater, and it has begun to publish health-based standards for some PFAS. In contrast, the agency acknowledges that it has relatively little information regarding the extent to which these chemicals are present in goods used by industry and in products they provide to downstream consumer and commercial users. As a result, the agency is requiring affected manufacturers and importers to provide a comprehensive report on certain PFAS.-

Rules for this one-time reporting are codified in 40 CFR Part 705, and the reporting deadline for most submitters has been extended to Jan. 11, 2026. Small manufacturers reporting only as PFAS article importers have until July 11, 2026. Given the breadth and scope of information required, now is the time to understand its applicability to your company and, if necessary, to begin preparing your reporting.-

Is the PFAS reporting rule applicable to my company?–

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PFAS reporting is required for companies that manufactured or imported certain PFAS for commercial purposes anytime from 2011 through 2022. PFAS are subject to reporting if they have any of these molecular structures:-

- R-(CF_2)-CF(R')R", where both the CF_2 and CF moieties are saturated carbons.-
- R-CF_2OCF_2-R', where R and R' can either be F, O, or saturated carbons.-
- $CF_3C(CF_3)$R'R", where R' and R" can either be F or saturated carbons.-

The EPA estimates that the number of PFAS addressed by the rule may range from approximately 1,400 to more than 10,000. Further, this group of PFAS is different from the group of PFAS identified as Section 313 chemicals for Toxic Release Inventory (TRI) reporting as well as various pending state bans, although there is some overlap.–

Outdoor clothing often uses PFAS for water-resistant qualities.

Many companies that imported goods are likely subject to PFAS reporting, given the pervasive presence of PFAS in goods (such as the computer chips pictured above) used in industry. Experienced environmental engineers and chemists, like those at Haley & Aldrich, can advise on the potential presence of PFAS in goods within your supply chain

given our understanding of where PFAS are commonly found. Notably, the required information will often not be found on safety data sheets (SDSs), given that there is no minimum concentration or mass subject to reporting. The EPA is seeking information for “any” quantity of reportable PFAS.-

PFAS reporting is not required in connection with goods obtained from domestic suppliers; rather, the EPA is concerned with understanding what quantities of PFAS are “new” to the United States, either through import or manufacture (synthesis). “Manufacture” in the context of this rule can be misleading; it is unlikely that companies are manufacturing new PFAS unless their business plan includes production of new PFAS for customers.-

What do I need to report?

Information to be reported falls into three distinct categories:-

- What is the identity of each PFAS present in goods that are imported? Similarly, for companies that manufacture (synthesize) PFAS, what is the identity of each PFAS manufactured? What is the amount of each PFAS imported or manufactured per calendar year?-
- How are the goods containing PFAS processed or used in the company’s U.S.-based facilities, including disposal and treatment, and what is the estimated exposure by company workers to PFAS?-
- What are the downstream commercial and consumer uses of the company’s products?-

Streamlined reporting is available for importers of articles containing PFAS in any amount as well as for manufacturers of less than 10 kilograms of a PFAS used solely for research and development.-

Plastic bottles and containers may contain PFAS from fluorination processes and recycled content.

How do I find the information I need?–

As we've helped clients prepare for this rule, we've encountered a wide range of information sources. Some companies have long tracked PFAS in their products and supply chain, while others have only recently started to become attuned to these chemicals. No matter the situation, a crucial early step is to understand what information is already in your possession — SDSs, technical specifications (prepared by you or your suppliers), data-supported marketing statements (e.g., "This product is PFAS free."), and customer surveys.–

Once you know what you have, you can design the right strategy to effectively fill information gaps. A significant part of this strategy may be to query tens or hundreds of foreign suppliers regarding possibly thousands of transaction records to request available PFAS content information. Tracking down records on products and imports can require massive coordination across an organization, and given the scope of this rule, an early start is advisable. Laboratory testing conducted solely for the purpose of the TSCA rule is not required.-

No matter what information your search turns up, it's wise to thoroughly document all efforts. The TSCA rule holds companies to the "known to or reasonable ascertainable by" standard of due diligence — so in the event of an audit,

documentation of your efforts can demonstrate to the EPA that you took all reasonable efforts to gather the information they requested.–

How can Haley & Aldrich help?

We understand that such a broad reporting requirement can feel daunting. At Haley & Aldrich, our team has both the scientific understanding of PFAS and the real-world regulatory experience to right-size our assistance for manufacturers and importers. If you've got the TSCA reporting mostly handled by your own resources, we can provide as-needed support to address the nuances of reporting. If you require more comprehensive support, we can develop and implement a cost-effective strategy to gather and manage the required information and complete the reporting.–

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