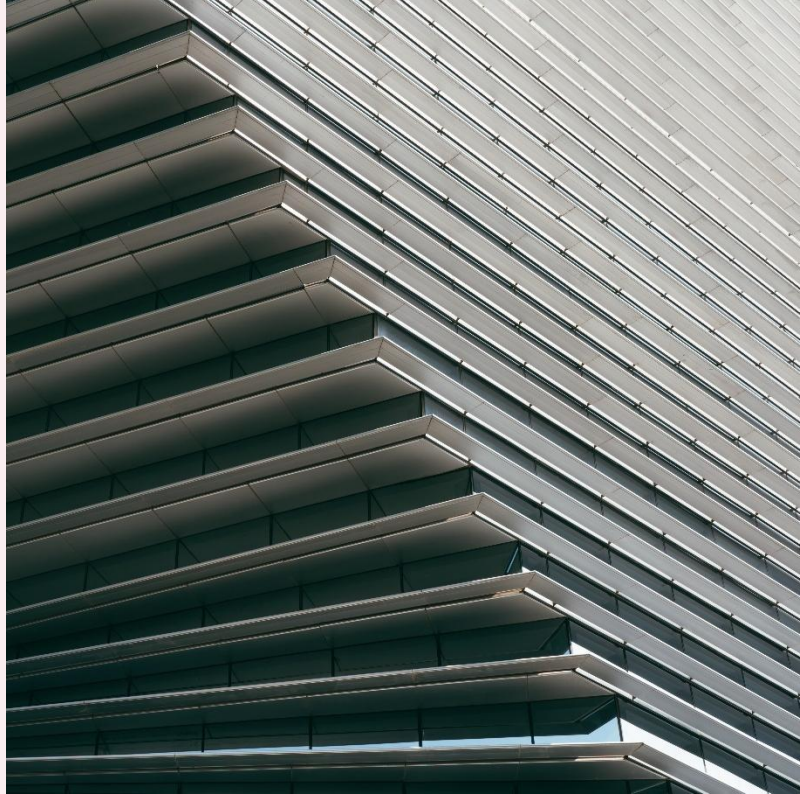


EPA Further Delays TSCA PFAS Reporting Period: Key Considerations for Companies Preparing to Report

21 May 2026



The Environmental Protection Agency (EPA) has finalized a rule further delaying the start of the Toxic Substances Control Act (TSCA) Section 8(a)(7) reporting period for per- and polyfluoroalkyl substances (PFAS). The reporting window is now expected to begin January 31, 2027, or 60 days after the effective date of EPA's forthcoming final revisions to the TSCA PFAS reporting rule, whichever is earlier.¹ EPA is continuing to evaluate proposed changes to the scope of the TSCA PFAS reporting rule, including potential exemptions for certain imported articles, *de minimis* concentrations, byproducts, impurities, research and development (R&D) chemicals, and non-isolated intermediates.² The final scope of the reporting obligations remains uncertain, but this alert outlines a few key considerations for entities that are preparing to report.

Key issues

- 1 Reporting obligations are delayed pending potential changes: The reporting period for TSCA Section 8(a)(7) PFAS reporting is now expected to begin January 31, 2027, or 60 days after the effective date of EPA's forthcoming final revisions to the TSCA PFAS reporting rule, whichever is earlier.
- 2 Reporting requirements subject to change: EPA is currently considering exemptions for imported articles, *de minimis* concentrations, byproducts, impurities, R&D chemicals, and non-isolated intermediates, but these changes are not yet finalized.

¹ Modification to the Start of the Submission Period for PFAS Reporting and Recordkeeping Under TSCA 8(a)(7), 91 Fed. Reg. 18786 (Apr. 13, 2026).

² U.S. EPA, TSCA Section 8(a)(7) Reporting and Recordkeeping Requirements for PFAS, <https://www.epa.gov/assessing-and-managing-chemicals-under-tsca/tsca-section-8a7-reporting-and-recordkeeping>.

3 The initial 2011 to 2022 lookback period remains unchanged: PFAS manufactured or imported between January 1, 2011, and December 31, 2022 are still within the scope of the TSCA PFAS reporting rule.

4 "Reasonably ascertainable" information is reportable: Consider the source and nature of any documents or information that is subject to reporting requirements. This may include company records related to PFAS across legal entities and product lines, as well as supplier information.

Background

The National Defense Authorization Act for Fiscal Year 2020 amended TSCA to create TSCA Section 8(a)(7), requiring EPA to collect information from persons who manufactured PFAS in any year since January 1, 2011.³ EPA's 2023 TSCA PFAS reporting rule requires manufacturers, including importers, of PFAS or PFAS-containing products and articles between January 1, 2011 and December 31, 2022, to report certain information to EPA.⁴ The required information may include chemical identity, categories of use, production volumes, byproducts, environmental and health effects, worker exposure, and disposal information.⁵

In May 2025, EPA issued an interim final rule delaying the start of the initial reporting submission window from July 11, 2025 to April 13, 2026. EPA later proposed additional revisions to the TSCA PFAS reporting rule on November 10, 2025, aimed at narrowing the scope of the rule. EPA's November 2025 proposed revisions include additional exemptions for mixtures or articles containing PFAS at concentrations of 0.1% or lower, imported articles containing PFAS, and PFAS manufactured as a byproduct or for research and development purposes.⁶ These potential changes may have a significant impact on importers, as well as manufacturers and companies with complex supply chains, but it remains to be seen whether and to what extent certain entities will remain subject to EPA's forthcoming final rule. For more information on the TSCA PFAS reporting rule requirements and proposed modifications, see our [prior briefing](#).

Key Considerations for Companies Preparing for the TSCA PFAS Reporting Rule

On April 13, 2026, EPA finalized a rule delaying the start of the TSCA PFAS reporting rule's reporting period. The reporting period will now begin on January 31, 2027, or 60 days following the effective date of EPA's forthcoming final rule on the substantive requirements of the TSCA PFAS reporting rule, whichever is earlier.⁷ EPA has indicated that the additional time will allow the agency to review public comments on its November 2025 proposed rule suggesting additional updates and refine the reporting obligations before the

³ 15 U.S.C. § 2607(a)(7).

⁴ U.S. EPA, *supra* note 2.

⁵ *Id.*

⁶ *Id.*

⁷ Modification to the Start of the Submission Period, *supra* note 1, at 18786.

submission period begins.⁸ The April 2026 action does not otherwise impact the substance of the TSCA PFAS reporting rule.

With respect to the substance of the TSCA PFAS reporting rule, the reporting requirements are currently in flux in certain respects given the November 2025 rule proposing revisions to the original 2023 rule, particularly with respect to exemptions. Other parts of the original 2023 TSCA PFAS reporting rule remain unchanged, including the 2011 to 2022 lookback period, the requirement to report "known or reasonably ascertainable" information, and the PFAS compounds subject to the rule. By statute, violations of TSCA could result in civil penalties of up to \$49,772 per violation per day, as well as criminal prosecution. Given the potential for significant penalties for noncompliance, companies should consider whether it is feasible to continue preparing for the possibility of complying with any reasonably foreseeable reporting obligations. Despite uncertainty surrounding the scope of EPA's anticipated revisions, understanding key aspects of the TSCA PFAS reporting rule and its current applicability may assist covered entities in taking a practical compliance approach.

- **Consider potential applicability across business lines and legal entities.** The reporting obligations under the TSCA PFAS reporting rule apply to "persons who have manufactured (including import[ed])" PFAS. Complex business or legal entity structures or operations involving both domestic and international operations or product lines may require a more detailed review to determine applicability. Legal entities, product lines, facilities, or acquired business units that have manufactured or imported PFAS, PFAS-containing mixtures, products, or articles during the 2011 to 2022 lookback period could fall within the scope of the rule.
- **Proposed exemptions have not yet been finalized.** EPA's proposed exemptions could materially reduce the reporting burden for certain companies, particularly article importers, small manufacturers, or other entities whose obligations would be limited due to *de minimis* PFAS concentrations, impurities, or byproducts. However, these exemptions are not yet final, and so the ultimate scope of reporting requirements remains unclear.⁹ In announcing the delayed start to the TSCA PFAS reporting rule submission period, EPA noted that it plans to issue a final rule on the proposed exemptions later this year.¹⁰
- **All "reasonably ascertainable" information is relevant.** Any "known or reasonably ascertainable" information must be reported, including information related to historical product lines, discontinued products, legacy suppliers, and business units that may have been acquired or divested during the relevant period.¹¹ EPA notes that company records, including safety data sheets, sales reports, customer surveys, supplier notifications, and related records, may be considered within the scope of

⁸ U.S. EPA, Update on Reporting Deadline for TSCA PFAS Reporting Rule, <https://www.epa.gov/chemicals-under-tsca/update-reporting-deadline-tsca-pfas-reporting-rule>.

⁹ PFAS Data Reporting and Recordkeeping Under TSCA; Revision to Regulation, 90 Fed. Reg. 50923 (Nov. 13, 2025); U.S. EPA, *EPA Proposes Changes to Make PFAS Reporting Requirements More Practical and Targeted*, <https://www.epa.gov/newsreleases/epa-proposes-changes-make-pfas-reporting-requirements-more-practical-and-0>.

¹⁰ U.S. EPA, *supra* note 8.

¹¹ *Id.*; TSCA Reporting and Recordkeeping Requirements for PFAS, 88 Fed. Reg. 70516 (Oct. 11, 2023).

"reasonably ascertainable" information. EPA recommends that entities maintain records of all due diligence efforts to obtain reportable information but does not impose a requirement to do so.¹²

- **Consider implications for transactions and commercial arrangements.** TSCA PFAS reporting rule obligations are based on the ownership of the manufacturing or importing entity "as of the date the report is submitted."¹³ As such, potential reporting obligations and the availability of records over the lookback period may be relevant in corporate transactions involving manufacturers, importers, distributors, and other businesses where PFAS-containing products or historical PFAS use is relevant.¹⁴

Next Steps

EPA's delay of the submission period for the TSCA PFAS reporting rule provides additional time for companies to prepare. However, because the proposed revisions to the TSCA PFAS reporting rule have not yet been finalized, consideration should be given to any unsettled aspects of the reporting obligations. Companies that may be subject to the TSCA PFAS reporting rule should consider continuing any necessary preparation activities as may be practical under these circumstances, including assessing applicability, gathering or preserving relevant information, and identifying potential data gaps. Companies that begin or continue preparing for these obligations may be better positioned to respond quickly once the final rule is issued and the reporting period opens.

We will continue to track developments related to the TSCA PFAS reporting rule and provide updates as further information becomes available.

¹² TSCA Section 8(a)(7) Rule: Reporting and Recordkeeping Requirements for PFAS Frequently Asked Questions (May 2024).

¹³ *Id.*

¹⁴ *Id.*



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