

Summary of Burden

APRIL 2014

26 CFR Part	Description of information collection from Supporting Statement	REPORTING					RECORDKEEPING			
		#Repondents	#Responses Per Respondent	Total Respondents	Hours Per Response	Total Reporting	#Record keepers	Hours Per	Total Recordkeeping	
52.4682-1(b)(2)(iii)	Permits a manufacturer or importer to elect to treat the sale or use of mixtures containing zone-depleting chemicals as the first sale or use of the ozone-depleting chemicals contained in the mixtures. An election is made on Form 6627.	Form 6627, Environmental Taxes (#1545-0245)								
52.4682-2(b) and 2(d)	Seller must get a certificate described in section 52.4682-2(d) from the buyer in order for a sale to be free from the tax on ozone-depleting chemicals.	Reporting (Third-party disclosure) cleared under 1545-1466					200	0.1	20	
52.4682-2(b)(3)	Manufacturers of ODCs to obtain and retain certificates provided by purchasers of chemicals for use as medical sterilants.	Reporting (Third-party disclosure) cleared under 1545-1466					100	0.1	10	
52.4682-2(b)(4)	Manufacturers of ODCs to obtain and retain certificates provided by purchasers of chemicals for use as propellants in metered-dose inhalers.						100	0.1	10	
52.4682-3(c)(2)	Importers to elect to treat the entry of products into the United States as the use of such products. An election is made on Form 6627. The burden for this reporting requirement is reflected on Form 6627.	Form 6627, Environmental Taxes (#1545-0245)								
52.4682-3(g)	Manufacturer or importers request to modify the Imported Products Table.	100	1	100	1	100				
52.4682-4(f)	Persons liable for floor stocks tax under section 4682(h) of the Code must prepare and retain an inventory.	150,000	1	150,000	0.4	60000	150,000	0.1	15,000	
52.4682-5(d)(1)(i)	Manufacturers, importers, and purchasers for export or for resale for export to register with the Service.	Form 637, Application for Registration (For Certain Excise Tax Activities) (#1545-0014)								
52.4682-5(d)(3)	Purchasers for export to provide a certificate to the manufacturer of the ODC and to retain records relating to these sales.	Reporting (Third-party disclosure) cleared under 1545-1466					500	0.1	50	
52.4682-5(d)(4)	Purchasers for export to obtain documents relating to proof of export.						250	0.1	25	
52.4682-5(f)(3)	Manufacturers and importers of ODCs to obtain the documents required under § 52.4682-5(d)(4) and to either repay or agree to repay the amount of the tax to the person that exported the ODC or to obtain the written consent of the exporter to the allowance of a credit or the making of a refund.	Reporting (Third-party disclosure) cleared under 1545-1466					500	0.1	50	
Totals		150,100	1	150100	0.4003997	60,100	150,350		15,165	
Total ICR		150,350		150,350					75,265	