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Instructions for Form 6627



Department of the Treasury
Internal Revenue Service

(June 2022)

Environmental Taxes

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 6627 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form6627](https://www.irs.gov/Form6627).

General Instructions

Purpose of Form

Use this form to figure the environmental tax on petroleum and imported petroleum products, chemicals (other than ozone-depleting chemicals (ODCs)), imported chemical substances, ODCs, imported products that used ODCs as materials in the manufacture or production of the product, and the floor stocks tax on ODCs. If you need more lines for any part of the form, prepare a continuation sheet using the same format as the part. Attach the continuation sheet with Form 6627 to Form 720, Quarterly Federal Excise Tax Return. See Pub. 510, Excise Taxes, for more information on environmental taxes. See the Instructions for Form 720 for information on when and where to file Form 6627.

Who Must File

For petroleum—

1. The operator of the refinery that receives crude oil;
2. The user or exporter of crude oil before tax is imposed; and
3. The person entering the petroleum products for consumption, use, or warehousing.

For chemicals—The manufacturer or importer of chemicals who sells or uses those chemicals.

For imported chemical substances—The importer of substances who sells or uses those substances.

For ODCs—

1. The manufacturer or importer of ODCs who sells or uses those ODCs;
2. The importer of taxable products who sells or uses those products; and
3. The person other than the manufacturer or importer of ODCs who holds ODCs for sale or use in manufacturing on January 1, 2022.

Specific Instructions

Part I. Tax on Petroleum (IRS Nos. 18 and 21)

Crude oil. Tax is imposed on domestic crude oil when it is received at a U.S. refinery. Crude oil includes crude oil condensates and natural gasoline. The operator of the refinery is liable for the tax. Tax is imposed on imported crude oil received at a U.S. refinery unless the imported petroleum products tax was imposed when the imported crude oil was entered into the United States. The operator of a U.S. refinery that receives imported crude oil must establish that tax was previously imposed on the imported crude oil.

User or exporter of crude oil. Tax is imposed on domestic crude oil used or exported before it is received at a U.S. refinery. The user or exporter is liable for the tax. Crude oil used for extracting oil or natural gas on the premises where the crude oil is produced is not taxable.

Imported petroleum products. Tax is imposed on imported petroleum products when they are entered into the United States for use, consumption, or warehousing. Petroleum products include crude oil, refined and residual oil, and other liquid hydrocarbon refinery products. The person entering the petroleum product into the country is liable for the tax.

The tax on petroleum is imposed only once on any imported petroleum product. The enterer must provide documentation of the tax imposed on imported crude oil to the refinery operator if requested by the refinery operator.

Fractional barrels. Fractional barrels are taxed at a proportionate rate using the fraction produced by the number of gallons in the barrel over 42 gallons. Multiply the resulting fraction by the \$0.09 per barrel tax.

Part III. Tax on Imported Chemical Substances, IRS No. 17

The imported chemical substance tax is equal to the chemical tax that would have been imposed on the taxable chemicals (listed in Part II of Form 6627) used as materials in the manufacture of the substance if such substance had been manufactured in the United States. The tax rates for the imported chemical substances are shown in Table 1.

To figure the tax, you'll generally need to know (a) the number of tons of each taxable chemical used to make 1 ton of the substance (the conversion factor), or (b) the percentage of taxable metal in the substance. If the chemical substance is in Table 1 and you don't have enough information to determine the conversion factor, then the tax is 10% of the entry value of the substance.

To figure the tax for Part III, lines 1 through 3.

Column (a). Enter the imported chemical substance. See the list in Table 1.

Column (b). Enter the number of tons of the substance imported.

Column (c). Enter each taxable chemical (listed in Part II of Form 6627) used in the manufacture of the substance.

Column (d). Enter the conversion factor for the taxable chemical or, if the chemical substance is from Table 1, the entry value of the total amount of substance imported.

Column (e). Enter the tax rate of the chemical from Part II of Form 6627, or 10% if you are figuring the tax based on the entry value and the chemical substance is from Table 1.

Column (f). Multiply the number of tons in column (b) by the factor or percentage in column (d) by the rate in column (e) for each taxable chemical listed. If you use the entry value to figure the tax, multiply the entry value in column (d) by the rate (10%) in column (e). If you use the rates shown in Table 1, multiply column (b) by column (e).

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Part IV. Tax on Ozone-Depleting Chemicals (ODCs), IRS No. 98

The following ODCs are taxable.

| Post -1989 ODCs | Tax Per Pound in 2022 |
|---|-----------------------|
| CFC-11 | \$17.50 |
| CFC-12 | 17.50 |
| CFC-113 | 14.00 |
| CFC-114 | 17.50 |
| CFC-115 | 10.50 |
| Halon-1211 | 52.50 |
| Halon-1301 | 175.00 |
| Halon-2402 | 105.00 |
| Post-1990 ODCs | Tax Per Pound in 2022 |
| Carbon tetrachloride | 19.25 |
| Methyl chloroform | 1.75 |
| CFC-13, CFC-111, CFC-112, and CFC-211 through CFC-217 | 17.50 |



The tax per pound rates above are figured using the ozone-depletion factor. Do not multiply the tax per pound by the ozone-depletion factor.

Mixture elections. Generally, the creation of a mixture containing one or more ODCs by the manufacturer or importer of an ODC is treated as the use of the ODC in the mixture. However, the manufacturer or importer may elect to treat the sale or use of the mixture as the first sale or use of the ODC in the mixture.

Post-1989 ODCs (the 1990 election). If this election is made, the tax on the post-1989 ODCs (listed earlier) contained in the mixture is imposed on the date of sale or use of the mixture. To make the election, check the first box in Part IV, under *Elections*. This election may be revoked only with the consent of the IRS.

Post-1990 ODCs (the 1991 election). If this election is made, the tax on the post-1990 ODCs (listed earlier) contained in the mixture is imposed on the date of sale or use of the mixture. To make the election, check the second box in Part IV, under *Elections*. This election may be revoked only with the consent of the IRS.

Column (c). Enter the tax per pound using the chart earlier.

Part V. ODC Tax on Imported Products, IRS No. 19

An imported taxable product is any product entered into the United States for consumption, use, or warehousing if any ODC was used as material in the manufacture or production of the product. The product must also be listed in the imported products table issued by the IRS. See Regulations section 52.4682-3(f)(6). The tax is based on the weight of ODCs used in the manufacture of the product. If the weight cannot be determined under the exact method or table method (see below), the tax is 1% of the entry value of the product (value method).

Importer election. Generally, an imported taxable product is taxed when it is sold or used by the importer. However, an importer may elect to treat the entry of products into the United States as the use of such products. This election applies to all products held by the importer when the election becomes effective. It also applies to all products the importer enters into the United States after the election becomes effective. If an election applies to an imported taxable product, tax is imposed on the product on the date of entry. To make the election, check the box in Part V, under *Election*. This election may be revoked only with the consent of the IRS.

Figure the ODC weight of the product as follows.

Exact method. If you determine the weight of each ODC used as a material in the manufacture of the product and you can support this determination, the ODC weight is the weight you determine.

Table method. If you don't use the exact method and the ODC weight is listed in the imported products table, use the ODC weight listed to figure the tax. See Pub. 510 for more information.

To figure the tax for Part V, lines 1 through 3.

Column (a). Enter the imported product and the applicable ODC. Use additional lines if there is more than one ODC.

Column (b). Enter the number of taxable products imported.

Column (c). Enter the ODC weight of the product in pounds. If you are using the value method, don't complete this column.

Column (d). Enter the tax per pound from the chart in the instructions for Part IV, earlier. If you are using the value method, enter 1% (0.01).

Column (e). If you are using the value method to figure the tax, enter the entry value of the total number of imported products.

Column (f). Figure the tax due by multiplying the number of products in column (b) by the ODC weight in column (c) by the tax per pound in column (d). If you are using the value method, multiply the 1% (0.01) rate in column (d) by the entry value in column (e).

Part VI. Tax on Floor Stocks of ODCs

The floor stocks tax for 2022 is imposed on the following ODCs.

| ODCs | Tax Per Pound in 2022 |
|---|-----------------------|
| CFC-11 | \$0.45 |
| CFC-12 | 0.45 |
| CFC-113 | 0.36 |
| CFC-114 | 0.45 |
| CFC-115 | 0.27 |
| Halon-1211 | 1.35 |
| Halon-1301 | 4.50 |
| Halon-2402 | 2.70 |
| Carbon tetrachloride | 0.495 |
| Methyl chloroform | 0.045 |
| CFC-13, CFC-111, CFC-112, and CFC-211 through CFC-217 | 0.45 |

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The tax per pound rates above are figured using the ozone-depletion factor. Do not multiply the tax per pound by the ozone-depletion factor.

2. At least 50 pounds of halons.
3. At least 1,000 pounds of methyl chloroform.

For 2022, you are liable for the floor stocks tax if, on January 1, you hold any of the following.

Report the tax on Form 6627 and Form 720 for the second calendar quarter of 2022. Payment of the tax is due by June 30, 2022.

1. At least 400 pounds of ODCs, other than halons or methyl chloroform, subject to the floor stocks tax.

Column (c). Enter the tax per pound using the chart above.

Table 1—List of Taxable Imported Chemicals (Beginning July 2022)

| Imported Chemical Substance | Rate/Ton | Effective Date |
|---|----------|----------------|
| 1,4 butanediol | X.XX | X.XX |
| 1,3-butylene glycol | X.XX | X.XX |
| 1,5,9-cyclododecatriene | X.XX | X.XX |
| 2,2,4-trimethyl-1,3-pentanediol diisobutyrate | X.XX | X.XX |
| 2,2,4-trimethyl-1,3-pentanediol monoisobutyrate | X.XX | X.XX |
| 2-ethyl hexanol | X.XX | X.XX |
| 2-ethylhexyl acrylate | X.XX | X.XX |
| acetic acid | X.XX | X.XX |
| acetone | X.XX | X.XX |
| acetylene black | X.XX | X.XX |
| acrylic and methacrylic acid resins | X.XX | X.XX |
| acrylonitrile | X.XX | X.XX |
| adipic acid | X.XX | X.XX |
| adiponitrile | X.XX | X.XX |
| allyl chloride | X.XX | X.XX |
| alpha-methylstyrene | X.XX | X.XX |
| ammonium nitrate | X.XX | X.XX |
| aniline | X.XX | X.XX |
| benzaldehyde | X.XX | X.XX |
| benzoic acid | X.XX | X.XX |
| bisphenol-A | X.XX | X.XX |
| butanol | X.XX | X.XX |
| butyl acrylate | X.XX | X.XX |
| butyl benzyl phthalate | X.XX | X.XX |
| carbon tetrachloride | X.XX | X.XX |
| chlorinated polyethylene | X.XX | X.XX |
| chloroform | X.XX | X.XX |
| chromic acid | X.XX | X.XX |
| cumene | X.XX | X.XX |
| cyclododecanol | X.XX | X.XX |
| cyclohexane | X.XX | X.XX |
| decabromodiphenyl oxide | X.XX | X.XX |
| di-2 ethyl hexyl phthalate | X.XX | X.XX |
| diethanolamine | X.XX | X.XX |
| diglycidyl ether of bisphenol-A | X.XX | X.XX |
| diisopropanolamine | X.XX | X.XX |

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| Imported Chemical Substance | Rate/Ton | Effective Date |
|---|----------|----------------|
| dimethyl terephthalate | X.XX | X.XX |
| dimethyl-2, 6-naphthalene dicarboxylate | X.XX | X.XX |
| di-n-hexyl adipate | X.XX | X.XX |
| diphenyl oxide | X.XX | X.XX |
| diphenylamine | X.XX | X.XX |
| epichlorohydrin | X.XX | X.XX |
| ethyl acetate | X.XX | X.XX |
| ethyl acrylate | X.XX | X.XX |
| ethyl alcohol for nonbeverage use | X.XX | X.XX |
| ethyl chloride | X.XX | X.XX |
| ethyl methyl ketone | X.XX | X.XX |
| ethylbenzene | X.XX | X.XX |
| ethylene dibromide | X.XX | X.XX |
| ethylene dichloride | X.XX | X.XX |
| ethylene glycol | X.XX | X.XX |
| ethylene oxide | X.XX | X.XX |
| ethylenebistetradibromophthalimide | X.XX | X.XX |
| ferrochrome ov 3 pct. Carbon | X.XX | X.XX |
| ferrochromium nov 3 pct. | X.XX | X.XX |
| ferronickel | X.XX | X.XX |
| formaldehyde | X.XX | X.XX |
| formic acid | X.XX | X.XX |
| glycerine | X.XX | X.XX |
| hexabromocyclododecane | X.XX | X.XX |
| hexamethylenediamine | X.XX | X.XX |
| hydrogen peroxide | X.XX | X.XX |
| isobutyl acetate | X.XX | X.XX |
| isophthalic acid | X.XX | X.XX |
| isopropyl acetate | X.XX | X.XX |
| isopropyl alcohol | X.XX | X.XX |
| linear alpha olefins | X.XX | X.XX |
| maleic anhydride | X.XX | X.XX |
| melamine | X.XX | X.XX |
| methanol | X.XX | X.XX |
| methyl acrylate | X.XX | X.XX |
| methyl chloroform | X.XX | X.XX |
| methyl isobutyl ketone | X.XX | X.XX |
| methyl methacrylate | X.XX | X.XX |
| methylene chloride | X.XX | X.XX |
| monochlorobenzene | X.XX | X.XX |
| monoethanolamine | X.XX | X.XX |
| monoisopropanolamine | X.XX | X.XX |
| nickel oxide | X.XX | X.XX |
| nickel powders | X.XX | X.XX |

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| Imported Chemical Substance | Rate/Ton | Effective Date |
|---|----------|----------------|
| nickel waste and scrap | X.XX | X.XX |
| normal butyl acetate | X.XX | X.XX |
| normal propyl acetate | X.XX | X.XX |
| nylon 6/6 | X.XX | X.XX |
| ortho-dichlorobenzene | X.XX | X.XX |
| ortho-nitrochlorobenzene | X.XX | X.XX |
| para-dichlorobenzene | X.XX | X.XX |
| paraformaldehyde | X.XX | X.XX |
| para-nitrochlorobenzene | X.XX | X.XX |
| para-nitrophenol | X.XX | X.XX |
| pentaerythritol | X.XX | X.XX |
| perchloroethylene | X.XX | X.XX |
| phenol | X.XX | X.XX |
| phenolic resins | X.XX | X.XX |
| phosphorous pentasulfide | X.XX | X.XX |
| phosphorous trichloride | X.XX | X.XX |
| phthalic anhydride | X.XX | X.XX |
| poly (69/31 ethylene/cyclohexylenedimethylene terephthalate) | X.XX | X.XX |
| poly (96.5/3.5 ethylene/cyclohexylenedimethylene terephthalate) | X.XX | X.XX |
| poly (98.5/1.5 ethylene/cyclohexylenedimethylene terephthalate) | X.XX | X.XX |
| poly 1,4 butyleneterephthalate | X.XX | X.XX |
| poly(ethyleneoxy)glycerol | X.XX | X.XX |
| poly(propylene)glycol | X.XX | X.XX |
| poly(propylene/ethylene)glycol | X.XX | X.XX |
| poly(propyleneoxy)glycerol | X.XX | X.XX |
| poly(propyleneoxy)sucrose | X.XX | X.XX |
| poly(propyleneoxy/ethyleneoxy)benzenediamine | X.XX | X.XX |
| poly(propyleneoxy/ethyleneoxy)diamine | X.XX | X.XX |
| poly(propyleneoxy/ethyleneoxy)glycerol | X.XX | X.XX |
| poly(propyleneoxy/ethyleneoxy)sucrose | X.XX | X.XX |
| polyalphaolefins | X.XX | X.XX |
| polybutadiene | X.XX | X.XX |
| polybutene | X.XX | X.XX |
| polybutylene | X.XX | X.XX |
| polybutylene/ethylene | X.XX | X.XX |
| polycarbonate | X.XX | X.XX |
| polyethylene resins (total) | X.XX | X.XX |
| polyethylene terephthalate pellets | X.XX | X.XX |
| polypropylene resins | X.XX | X.XX |
| polypropylene | X.XX | X.XX |
| polystyrene homopolymer resins | X.XX | X.XX |
| polystyrene resins and copolymers | X.XX | X.XX |
| polyvinylchloride resins | X.XX | X.XX |
| propanol | X.XX | X.XX |

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| Imported Chemical Substance | Rate/Ton | Effective Date |
|--|----------|----------------|
| propylene glycol | X.XX | X.XX |
| propylene oxide | X.XX | X.XX |
| sodium nitriolotriacetate monohydrate | X.XX | X.XX |
| styrene | X.XX | X.XX |
| styrene-butadiene (latex) | X.XX | X.XX |
| styrene-butadiene (snpf) | X.XX | X.XX |
| synthetic linear fatty alcohol ethoxylates | X.XX | X.XX |
| synthetic linear fatty alcohols | X.XX | X.XX |
| synthetic rubber (not containing fillers) | X.XX | X.XX |
| terephthalic acid | X.XX | X.XX |
| tetrabromobisphenol-A | X.XX | X.XX |
| tetrachlorophthalic anhydride | X.XX | X.XX |
| tetrahydrofuran | X.XX | X.XX |
| texanol benzyl phthalate | X.XX | X.XX |
| toluene diisocyanate | X.XX | X.XX |
| toluenediamine | X.XX | X.XX |
| trichloroethylene | X.XX | X.XX |
| triethanolamine | X.XX | X.XX |
| triisopropanolamine | X.XX | X.XX |
| trimethylolpropane | X.XX | X.XX |
| unwrought nickel | X.XX | X.XX |
| urea | X.XX | X.XX |
| vinyl acetate | X.XX | X.XX |
| vinyl chloride | X.XX | X.XX |
| vinyl resins (nspf) | X.XX | X.XX |
| vinyl resins | X.XX | X.XX |
| wrought nickel rods and wire | X.XX | X.XX |