

SUPPORTING STATEMENT
Internal Revenue Service (IRS)
26 CFR Part 52 - Environmental Taxes
(§52.4681-1 thru §52.4682-5)
OMB # 1545-1361

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Internal Revenue Code sections (IRC) 4681 and 4682 were enacted as part of the Omnibus Budget Reconciliation Act of 1989 (Public Law 101-239), which established an excise tax on the sale of chemicals which deplete the ozone layer and of products containing such chemicals. Further revisions were added to the IRC by the Revenue Reconciliation Act of 1990 (Public Law 101-508), the Omnibus Budget Reconciliation Act of 1990, and the Energy Policy Act of 1992, Public Law 102-486. Section 4681 of the Internal Revenue Code imposes a tax on the sale or use of ozone-depleting chemicals (ODCs) by the manufacturer or importer thereof and section 4682 provides special rules relating to certain ODCs.

Information collection requirements under IRC sections were codified under Title 26 Part 52 require:

- Elections 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 and to treat the entry of products into the United States as the use of such products. (Form 6627).
- Certification requirements in order for a sale to be free from the tax on ozone-depleting chemicals; chemicals for use as medical sterilants; chemicals for use as propellants in metered-dose inhalers.
- Purchasers for export to provide a certificate to the manufacturer of the ODC and records relating to these sales.
- Request to modify the Imported Products Table.
- Inventory requirements with respect to floor stocks tax imposed on certain ODC.
- Registration for export or for resale for export by Manufacturers, importers, and purchasers (Form 637).
- Documents relating to proof of export.
- Documentation to 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.

The following information collections are related to this specific regulation:

- (1) Section 52.4682-1(b)(2)(iii) of the regulations permits a manufacturer or importer to elect to treat the sale or use of mixtures containing ozone-depleting chemicals as the first sale or use of the ozone-depleting chemicals contained in the mixtures. An election is made on Form 6627. The burden for this reporting requirement is reflected on Form 6627 (1545-0023).
- (2) Section 52.4682-2(b) and -2(d) provides that a 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 burden is claimed under OMB #1545-1466. Recordkeeping is being reported under this collection (1545-1361).
- (3) Section 52.4682-2(b)(3) of the regulations requires manufacturers of ozone-depleting-chemicals to obtain and retain certificates provided by purchasers of chemicals for use as medical sterilants. Reporting burden is claimed under OMB #1545-1466. Recordkeeping is being reported under this collection (1545-1361).
- (4) Section 52.4682-2(b)(4) of the regulations requires manufacturers of ODCs to obtain and retain certificates provided by purchasers of chemicals for use as propellants in metered-dose inhalers. Reporting burden is claimed under OMB #1545-1466. Recordkeeping burden is claimed under this information collection (1545-1361).
- (5) Section 52.4682-3(c)(2) of the regulations permits 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 (1545-0023). The total burden for this reporting requirement is reflected on Form 6627.
- (6) Section 52.4682-3(g) of the regulations provides rules for requesting that the Imported Products Table be modified. The total burden is claimed under this information collection (1545-1361).
- (7) Section 52.4682-4(f) of the regulations requires that on January 1, 1990, and later years, persons liable for floor stocks tax under section 4682(h) of the Code prepare and retain an inventory. The total burden is claimed under this information collection (1545-1361).
- (8) Section 52.4682-5(d)(1)(i) of the regulations requires manufacturers, importers, and purchasers for export or for resale for export to register with the IRS. The burden for this reporting requirement is reflected on Form 637 (1545-1835).
- (9) Section 52.4682-5(d)(3) of the regulations requires certain purchasers for export to provide a certificate to the manufacturer of the ODC and to retain records relating to these sales. Reporting burden is claimed under OMB #1545-1466.

Recordkeeping burden is reported under this information collection (1545-1361).

- (10) Section 52.4682-5(d)(4) of the regulations requires purchasers for export to obtain documents relating to proof of export. The total burden is claimed under this information collection (1545-1361).
- (11) Section 52.4682-5(f)(3) of the regulations requires 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. Burden is claimed under #1545-1466.

2. USE OF DATA

The data is used by the Internal Revenue Service and taxpayers to verify that the proper amount of tax is reported. It is also used by the Internal Revenue Service to determine whether modifications to the Imported Products Table are required.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

Electronic filing is not appropriate as the collections covered under 1545-1361 are third-party disclosure and recordkeeping requirements, with the exception of the Section 52.4682-3(g) request to modify the Imported Products Table. This request is made via a letter submitted by the requestor to the IRS and not on a standardized form that can be electronically enabled.

4. EFFORTS TO IDENTIFY DUPLICATION

The information obtained through this collection is unique and is not already available for use or adaptation from another source.

5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES

The collection of information requirement will not have a significant economic impact on a substantial number of small entities.

6. CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES

Consequences of less frequent collection on federal programs or policy activities could result in a decrease in the amount of taxes collected by the IRS, inaccurate and untimely filing of tax returns, and an increase in tax violations.

7. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)

There are no special circumstances requiring data collection to be inconsistent with guidelines in 5 CFR 1320.5(d)(2).

8. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS

In response to the Federal Register notice dated December 3, 2025 (90 FR 55782), we received no comments during the comment period.

9. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS

No payment or gift will be provided to any respondents.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

Generally, tax returns and tax return information are confidential as required by 26 USC 6103.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the “Business Master file (BMF)” and a Privacy Act System of Records notice (SORN) has been issued for these systems under IRS 22.062 – Electronic Filing Records; IRS 24.030 – Customer Account Data Engine (CADE) Individual Master

File; IRS 24.046 - CADE Business Master File (BMF); IRS 34.037 - IRS Audit Trail and Security Records System. The Internal Revenue Service PIA’s can be found at <http://www.irs.gov/uac/Privacy-Impact-Assessments-PIA>.

Title 26 USC 6109 requires inclusion of identifying numbers in returns, statements, or other documents for securing proper identification of persons required to make such returns, statements, or documents and is the authority for social security numbers (SSNs) in IRS systems.

No personally identifiable information (PII) is collected for recordkeeping burden.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

The total burden for the above requirements is 75,265 hours, affecting 150,350 taxpayers.

Section 52.4682-3(g) of the regulations provides rules for requesting that the Imported Products Table be modified. IRS estimates that approximately 100 persons will file requests for modification of the Table and that it will take them approximately one hour

to prepare the request. The total burden for this reporting requirement is 100 hours.

Section 52.4682-4(f) of the regulations requires that on January 1, 1990, and later years, persons liable for floor stocks tax under section 4682(h) of the Code prepare and retain an inventory. IRS estimates that 150,000 persons must prepare an inventory and that it will take them 0.5 hour to complete. The total burden for this requirement is 75,000 hours.

Section 52.4682 5(d)(4) of the regulations requires purchasers for export to obtain documents relating to proof of export. IRS estimates that 250 persons will obtain and retain the documents and it will take them 6 minutes to retain the records. The total burden for this recordkeeping requirement is 25 hours.

Recordkeeping not reported elsewhere

Section 52.4682-2(b) and -2(d) - 200 respondents * 6 minutes each = 20 hours.

Section 52.4682-2(b)(3) - 100 respondents * 6 minutes each = 10 hours.

Section 52.4682-2(b)(4) - 100 respondents * 6 minutes each = 10 hours.

Section 52.4682-5(d)(3) - 500 respondents * 6 minutes each = 50 hours.

Section 52.4682-5(f)(3) - 500 respondents * 6 minutes each = 50 hours.

	Description	# Respondents	# Responses Per Respondent	Total Annual Responses	Hours Per Response	Total Burden hours
Section 52.4682-3(g)	Imported Products Table modification - Reporting	100	1	100	1	100
Section 52.4682-4(f)	persons liable for floor stocks tax under section 4682(h) of the Code prepare and retain an inventory	150,000	1	150,000	.5	75,000
Section 52.4682 5(d)(4)	purchasers for export to obtain documents relating to proof of export	250	1	250	6 minutes	25
52.4682-2(b) and -2(d), (b)(3), (b)(4), 52.4682 5(d)(3), & (f)(3)	Recordkeeping					140
Totals		150,350		150,350		75,265

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

This information collection will be included in the consolidated OMB submission for excise tax returns currently being developed. IRS is working on the methodology for evaluating excise tax return burden and cost; and will update the cost and burden estimates as part of the consolidation.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

There is no cost to the Federal government as this is primarily a disclosure and

recordkeeping requirement.

15. REASONS FOR CHANGE IN BURDEN

There is no change in the paperwork burden previously approved by OMB. IRS is making this submission to renew the OMB approval.

	FY 2026 Requested	Program Change Due to New Statute	Program Change Due to Agency Discretion	Change Due to Adjustment in Agency Estimate	Change Due to Potential Violation of the PRA	FY 2023 Previously Approved
Annual Number of Responses for this IC	150,350	0	0	0	0	150,350
Annual IC Time Burden (Hour)	75,265	0	0	0	0	75,265

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

There are no plans for tabulation, statistical analysis, and publication.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

IRS believes that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the collection expires as of the expiration date. Taxpayers are not likely to be aware that the IRS intends to request renewal of the OMB approval and obtain a new expiration date before the old one expires.

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT

There are no exceptions to the certification statement.