

# Environmental Excise Taxes, 1994-1995

by Sara P. Boroshok

**F**or Calendar Year 1995, there were 5,136 environmental tax returns filed representing 2,216 businesses and environmental excise taxes of \$1.40 billion (after credits and refunds). Correspondingly, for Calendar Year 1994 there were 5,336 quarterly returns filed representing 2,421 businesses and \$1.63 billion of environmental excise taxes. The reported tax declined from previous years due primarily to legislative changes terminating the Oil Spill Liability Trust Fund tax and increasing the tax rates applicable to ozone-depleting chemicals.

The Oil Spill Liability Trust Fund tax expired effective January 1, 1995. As a result, total petroleum taxes fell from \$672.7 million for 1993 to \$552.4 million for 1995, an 18-percent decline. In addition, tax rates which applied to ozone-depleting chemicals (ODCs) were significantly increased, affecting the sale, use, production, importation and warehousing of ODCs. While higher taxes might generally imply increased revenues, this was not the case or intent of this environmental excise tax legislation.

Tax rates on ODCs increased gradually since 1990, as a complement to the Montreal Protocol, which set forth a phase-out schedule for the production of these chemicals (widely used as refrigerants, aerosol propellants, cleaning solvents, and foaming agents). These chemicals, recognized as substances which deteriorate stratospheric ozone, were appropriately assigned the status of ozone-depleting chemicals [1].

The increased tax rates on ODCs along with regulatory constraints were intended to curb, and ultimately curtail, their production and consumption. In actuality, production and consumption of ODCs were reduced more rapidly than required under the Montreal Protocol due to the combined efforts of the Clean Air Act of 1990, which called for the total elimination of CFC production by January 1, 1996, and the chemical industry to develop hydrochlorofluorocarbons (HCFCs) as alternatives to chlorofluorocarbons (CFCs) and other ODCs [1]. HCFCs offer substantially less potential to deplete the ozone and promote cancer than do CFCs.

## Environmental Excise Taxation

Environmental excise taxes are imposed on petroleum and certain chemicals that threaten the environment (Chapter 38 of the Internal Revenue Code of 1986) and are reported quarterly on Form 6627, *Environmental Taxes*, filed by

taxpayers in conjunction with Form 720, *Quarterly Federal Excise Tax Return* [2]. Most of the revenues collected are dedicated to the Superfund and, prior to 1995, the Oil Spill Liability Trust Fund. These Funds finance efforts to 1) prevent leakages and spills, or 2) neutralize, through clean-up, the risks posed by hazardous waste sites. Businesses that are responsible for a contaminated site are held duly responsible for clean-up [3]. However, in the event responsible parties cannot be located, funds are appropriated from trust funds established with environmental excise tax revenues. ODC tax revenues collected are not dedicated to a specific trust fund, but instead, are retained in the U.S. General Fund, without disbursement restrictions.

## Taxes Reported, 1994 - 1995

For 1995, total environmental excise taxes, \$1.4 billion (after credits and refunds), consisted mostly of petroleum taxes (40 percent) and ozone-depleting chemical taxes (37 percent) [4, 5]. Another 22 percent consisted of domestic chemical and imported chemical taxes (Figure A) [6, 7]. For 1995, all of these taxes contributed over \$879.8 million to the Superfund. Another \$515.3 million, associated with ozone-depleting chemicals, was retained in the the General Fund.

From 1993 to 1995, environmental excise taxes fell \$326.5 million (19 percent) largely as a result of the oil spill tax expiring. Increased tax rates on ODCs also contributed to the decline of environmental excise taxes. The quantitative limits on ODC production causes market-clearing prices to rise regardless of the imposition of tax. The imposition of tax captures the revenues that would otherwise have flowed to producers. Consequently, the inflated ODC price, which incorporates the tax, creates high prices for ODCs, encouraging users of these chemicals to demand, and producers to supply, substitutes.

With respect to the decreased ODC tax, the majority of the \$241.9 million decrease was recognized between 1993 and 1994 (\$145.3 million) with another \$96.6 million decline the following year. As for oil spill tax, liabilities grew from \$134.0 million for 1993 to \$148.1 million for 1994. However, for 1995, with the expiration of the oil spill tax, there were no liabilities. Figure B shows environmental excise tax liabilities for Tax Years 1993 through 1995, grouped by general environmental excise tax categories, while Figure C highlights amounts reported for specific categories of environmental taxation.

While there are several different types of environmental excise taxes, all are reported on Form 6627; in practice, many of the taxes are often referred to by their association

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# Environmental Excise Taxes, 1994-1995

## Figure A

### Environmental Excise Taxes, Before and After Credits and Refunds, 1993, 1994, and 1995

[Money amounts are in thousands of dollars]

Type of substance	Number of filers <sup>1</sup>	Tax before credits and refunds	Credits and refunds		Tax after credits and refunds		
			Amount	Percentage	Amount	Percentage	
						Contributed to specified fund	Of environmental excise tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
<b>1993</b>							
<b>Total.....</b>	<b>2,539</b>	<b>1,730,336</b>	<b>8,833</b>	<b>100</b>	<b>1,721,503</b>	<b>N/A</b>	<b>100</b>
<b>Superfund</b>							
<b>Total.....</b>	<b>637</b>	<b>837,672</b>	<b>7,297</b>	<b>83</b>	<b>830,375</b>	<b>100</b>	<b>48</b>
Petroleum, total.....	325	538,749	67	1	538,682	64	31
Domestic.....	127	264,617	57	1	264,560	32	15
Imported.....	227	274,132	10	--	274,122	33	16
Chemical, total.....	452	285,524	2,734	31	282,790	34	16
Petrochemicals.....	203	234,474	1,372	16	233,102	28	14
Inorganic chemical substance.....	312	51,050	1,363	15	49,688	6	3
Imported chemical substances.....	107	13,399	4,496	51	8,903	1	1
<b>Oil Spill Liability Trust Fund</b>							
Petroleum, total.....	291	134,014	--	--	134,014	100	8
Domestic.....	125	66,249	--	--	66,249	49	4
Imported.....	221	67,765	--	--	67,765	51	4
<b>General Fund</b>							
Ozone-depleting chemicals, total.....	1,605	758,649	1,536	17	757,113	100	44
Ozone-depleting chemicals (sold or used).....	197	629,712	489	6	629,223	83	37
Imported products containing or manufactured using ozone-depleting chemicals.....	533	81,159	1,040	12	80,119	11	5
Floor stocks of ozone-depleting chemicals.....	1,032	47,778	7	( <sup>2</sup> )	47,771	6	3
<b>1994</b>							
<b>Total.....</b>	<b>2,421</b>	<b>1,645,997</b>	<b>13,752</b>	<b>100</b>	<b>1,632,246</b>	<b>N/A</b>	<b>100</b>
<b>Superfund</b>							
<b>Total.....</b>	<b>754</b>	<b>877,110</b>	<b>4,852</b>	<b>35</b>	<b>872,258</b>	<b>100</b>	<b>53</b>
Petroleum, total.....	319	565,487	41	--	565,446	65	35
Domestic.....	167	268,945	41	--	268,904	31	16
Imported.....	214	296,542	--	--	296,542	34	18
Chemical, total.....	440	294,671	3,443	25	291,228	33	18
Petrochemicals.....	203	239,203	2,026	15	237,177	27	15
Inorganic chemical substance.....	312	55,468	1,417	10	54,051	6	3
Imported chemical substances.....	128	16,952	1,319	10	15,633	2	1
<b>Oil Spill Liability Trust Fund</b>							
Petroleum, total.....	288	148,158	49	--	148,109	100	9
Domestic.....	152	68,233	41	--	68,192	46	4
Imported.....	192	79,925	8	--	79,917	54	5
<b>General Fund</b>							
Ozone-depleting chemicals, total.....	1,363	620,729	8,900	65	611,829	100	37
Ozone-depleting chemicals (sold or used).....	140	510,368	999	7	509,369	83	31
Imported products containing or manufactured using ozone-depleting chemicals.....	405	56,944	7,898	57	49,046	8	3
Floor stocks of ozone-depleting chemicals.....	939	53,402	3	( <sup>2</sup> )	53,402	9	3
<b>1995</b>							
<b>Total.....</b>	<b>2,216</b>	<b>1,398,715</b>	<b>3,664</b>	<b>100</b>	<b>1,395,042</b>	<b>N/A</b>	<b>100</b>
<b>Superfund</b>							
<b>Total.....</b>	<b>794</b>	<b>883,150</b>	<b>3,350</b>	<b>91</b>	<b>879,801</b>	<b>100</b>	<b>63</b>
Petroleum, total.....	306	552,534	91	2	552,443	63	40
Domestic.....	161	266,486	39	1	266,447	30	19
Imported.....	201	286,048	52	1	285,996	33	21
Chemical, total.....	446	312,497	2,363	64	310,135	35	22
Petrochemicals.....	225	254,613	996	27	253,617	29	18
Inorganic chemical substance.....	297	57,884	1,366	37	56,518	6	4
Imported chemical substances.....	155	18,119	896	24	17,223	2	1
<b>Oil Spill Liability Trust Fund</b>							
Petroleum, total.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Domestic.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Imported.....	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>General Fund</b>							
Ozone-depleting chemicals, total.....	1,409	515,565	314	9	515,251	100	37
Ozone-depleting chemicals (sold or used).....	190	389,503	297	8	389,206	76	28
Imported products containing or manufactured using ozone-depleting chemicals.....	364	70,216	16	( <sup>2</sup> )	70,200	14	5
Floor stocks of ozone-depleting chemicals.....	980	55,846	( <sup>3</sup> )	( <sup>3</sup> )	55,845	11	4

N/A - Not Applicable.

<sup>1</sup> Number of filers does not add to totals because some taxpayers report tax on more than one substance.

<sup>2</sup> Less than \$500.

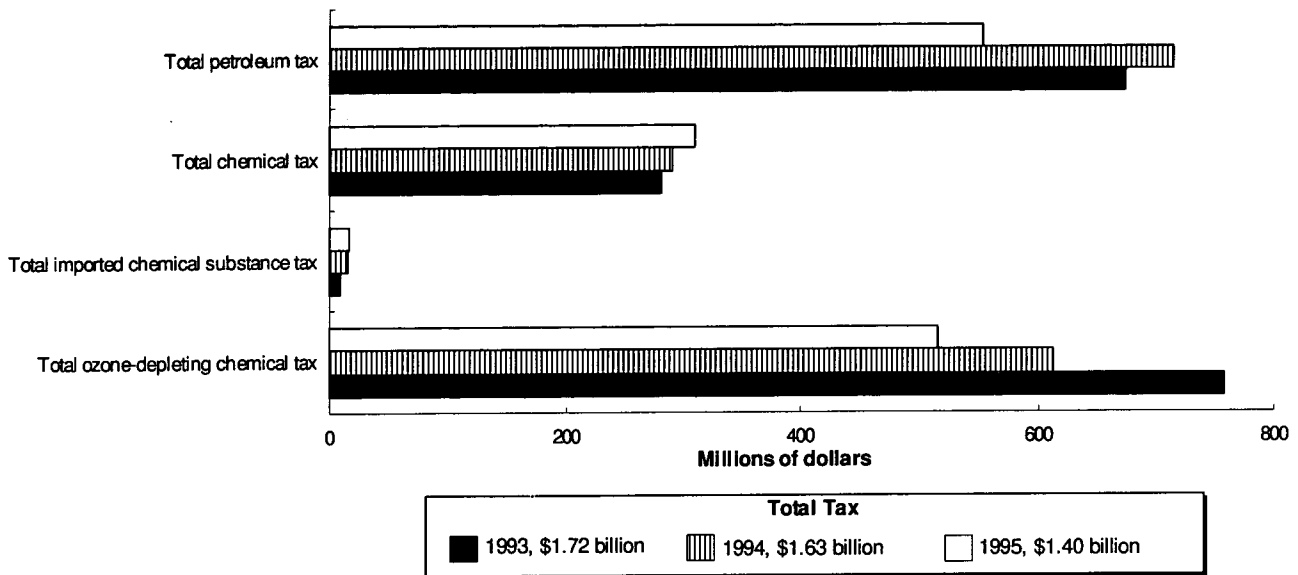
<sup>3</sup> Less than 0.5 percent.

NOTE: Detail may not add to totals because of rounding.

# Environmental Excise Taxes, 1994-1995

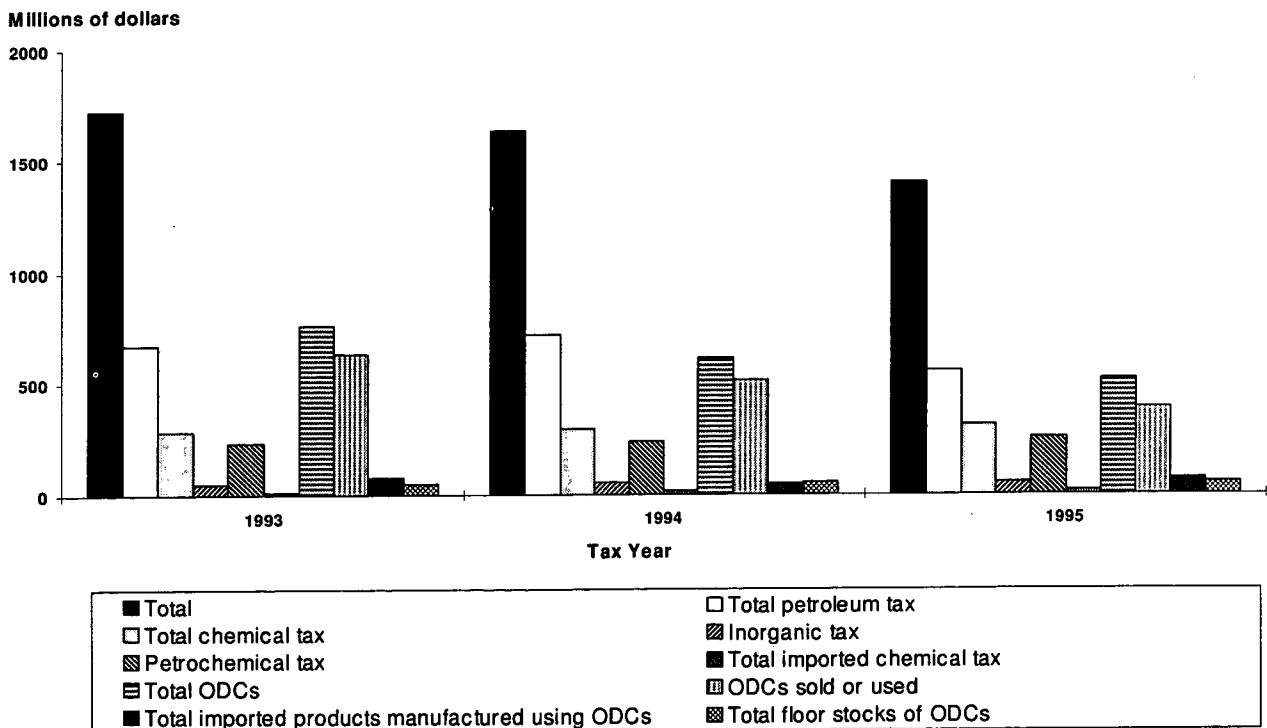
**Figure B**

**Environmental Excise Taxes (After Credits and Refunds), by General Type of Tax, 1993-1995**



**Figure C**

**Environmental Excise Taxes (After Credits and Refunds), by General Type of Tax, 1993-1995**



with either the Superfund or, prior to 1995, to the Oil Spill Liability Trust Fund. Therefore, discussions of environmental excise taxes presented here include references to both the tax and the associated fund. Figure A categorizes aggregate environmental excise taxes by both tax and fund. The taxes on ozone-depleting chemicals sold or used, on imported products containing or manufactured using ODCs, and on "floor stocks" of ODCs are grouped under the General Fund [8]. Tables 1 and 2 present detailed information on taxes and number of filers by type of tax with respect to each substance for 1994 and 1995, respectively [9].

### Superfund Taxes

An excise tax on petroleum (at a rate of 9.7 cents per barrel), the taxes on domestically-produced chemicals (petrochemicals and inorganic chemicals), and imported chemical substances comprise the excise taxes "transferred" to the Superfund [10]. The Superfund petroleum tax is incurred by operators of U.S. refineries which receive crude oil; businesses importing petroleum products for consumption, use, or warehousing; and businesses using or exporting crude oil. For both 1994 and 1995, petroleum taxes represented the majority of the total Superfund excise taxes, accounting for almost two-thirds of the total.

Domestic manufacturers and importers of inorganic chemicals and petrochemicals, and importers of certain chemical substances pay tax on their sale or use. For 1995, taxes on the sale or use of domestically-produced or imported petrochemicals, alone, comprised 29 percent (\$253.6 million) of the total Superfund excise taxes, up \$20.5 million from 1993; taxes on domestic or imported inorganic chemicals totaled 6 percent (\$56.5 million), up \$6.8 million from 1993, while taxes on imported chemical substances totaled 2 percent (\$17.2 million), up \$8.3 million from 1993. Similar percentages describe the 1994 tax liabilities.

### Oil Spill Liability Trust Fund Taxes

The oil spill tax on petroleum was imposed on the same businesses liable for the Superfund petroleum (at a rate of 5 cents per barrel). This tax was suspended for the first two quarters of 1994, and was allowed to expire, altogether, effective January 1, 1995.

For 1994, Oil Spill Liability Trust Fund taxes totaled \$148.1 million, up 10 percent from 1993, a year which also included a two-quarter suspension of the tax. Oil spill tax liabilities associated with imports were 17 percent more than the taxes on domestic production.

### Ozone-Depleting Chemical Taxes

There are three categories of ozone-depleting chemical taxes based on: (1) ODCs sold or used in production, (2) ODCs contained in imported products, and (3) floor stocks of ODCs. Floor stocks taxes are generally imposed on holders of inventories on the date excise tax rates are increased or new taxes are enacted. In this case, the floor stocks tax on ODCs was imposed with the inception of the excise tax on ODCs *sold or used or contained in imported products*. Floor stocks taxes generally apply to retail inventories held on the date a manufacturer's tax is imposed or received. Because ODC tax rates have been set to increase annually since 1990, the floor stocks tax on ODCs has been applied every year since. Inventories held on January 1 are taxed at a rate equal to the difference between the current and previous year ODC tax rates. Ozone-depleting chemical tax liabilities are detailed below, focusing first on the combined total of the three types of ODC taxes and then separately for each category of taxation.

### ODC Tax Liability

For 1993, with the base tax rate set at \$3.35 per pound (increasing \$1.00 per pound annually through 1995 and \$4.45 per pound each year thereafter), ozone-depleting chemical taxes amounted to \$757.1 million. For 1994, with a base tax rate of \$4.35 per pound, ODC taxes fell to \$611.8 million, down 19 percent. Total ODC taxes continued to fall during 1995, totaling \$515.3 million, 16 percent less than 1994 (Figure A).

Correspondingly, the number of filers reporting ODC taxes also fell. For 1993, over 1,600 businesses (almost two-thirds of all environmental excise tax filers) reported the tax on ozone-depleting chemicals. This number fell to 1,409 filers for 1995. In comparison, the number of businesses reporting any environmental excise tax for 1995 fell by more than 300, from 2,539 to 2,216.

For both 1994 and 1995, the majority of ODC taxes was associated with a single chemical, CFC-12 (dichlorodifluoromethane), which accounted for almost two-thirds of the total tax reported for all ODCs used in production, or exchanged or held in inventories. This chemical is used primarily for auto air conditioners, although it has other applications (e.g., as an industrial chiller; as a packaging or cushioning foam-blowing agent; and as a refrigerant in home appliances, such as refrigerators and freezers). This chemical also has a limited use as a medical aerosol for asthma patients and as a carrier of ethylene oxide used to sterilize medical equipment. Figure D presents the total amount of tax for each of the major ozone-depleting chemi-

## Environmental Excise Taxes, 1994-1995

cals, by category of ODC taxation, from 1993 through 1995. Each of these categories is discussed in more detail below.

### *Tax on Ozone-Depleting Chemicals Sold or Used in Production*

Of the total tax on ODCs, the majority was generated by the sale or use of ODCs. This was the case for all of the years, 1993 through 1995. While ODC taxes apply to 20 different substances, 70 percent of the reported tax was associated with a single chemical, CFC-12, discussed above. Taxes associated with CFC-12 (sold or used in production) fell 31 percent from 1993 to 1994, and by another 15 percent for 1995. Because of the tax disincentives associated with the sale and use of ODCs and EPA limits on production, businesses increasingly resorted to developing alternatives which forced a decrease in market demand for ODCs.

While the number of businesses selling and producing CFCs has held steady, their volume of production and sales has diminished, satisfying the intent of the law enacting higher ODC tax rates. The amounts reported for environmental excise tax liabilities on ODCs were correspondingly reduced. For 1993, there were 197 businesses reporting 375 million pounds of ODCs sold or used in production, which resulted in \$629.2 million in tax. Two years later, 190 businesses reported less than half that volume, with only 135 million pounds of ODCs sold or used in production.

### *Tax on Imported Products Containing or Manufactured Using Ozone-Depleting Chemicals*

Of the total tax on ODCs, only 14 percent, or \$70.2 million, of the \$515.3 million reported for 1995 was generated through taxes on imported products containing ODCs. Two-thirds of the \$70.2 million were taxes on electronic goods manufactured using CFC-113 (trichlorotrifluoromethane), described below. Similarly, for 1994, three-fourths of the \$49 million in taxes on ODCs contained in imported products was attributed to CFC-113.

CFC-113 is a solvent primarily used to clean electronic equipment. Products which use CFC-113 in their manufacturing process include typewriters, calculators, microwave ovens, and computers (along with all associated components, i.e., keyboards, displays, printers, and storage units, as well as disk drives). Virtually all electronics are subject to tax upon importation because ODCs were commonly used as cleaning agents in their manufacture.

The tax on imported products containing or manufactured using ODCs may be reduced if the importer substan-

tiates that the amount of ODCs contained in the product is less than the established rate, based on the weight of ODCs used in the manufacture of the product, as listed in the imported products tables issued by the IRS in Publication 510, and Regulations section 52.4682-d(f)(6). Taxpayers may also request modifications to the imported products table to add a product and its table ODC weight to the table, remove a product from the table, or change or specify the table ODC weight of a product.

### *Tax on Floor Stocks of Ozone-Depleting Chemicals*

Of all the taxes on ODCs, the only category for which liabilities grew from 1993 to 1995 was the floor stocks tax on ODCs. Ironically, this is also the only category of ODC taxes for which tax rates fell during the period, 1993 to 1995. The increase in liabilities, then, is attributed to increased ODC inventories.

For 1993, floor stocks taxes on ODCs were \$47.8 million, increasing by 12 percent over the year to \$53.4 million for 1994, and another 4 percent for 1995, reaching \$55.8 million. This was to be expected under the new law; businesses increased inventories prior to the January 1, 1996, deadline outlawing the production of ODCs, with the expectation that the transfer from ODCs to new substitutes might be slow, and that inventory reserves would handle market demand. Inventories held January 1, 1994, subject to the floor stocks tax on ODCs, were measured at 58.1 million pounds, up 35 percent from January 1, 1993. ODC retail inventories continued to grow, measuring 62.3 million pounds of ODCs January 1, 1995, up an additional 7 percent from 1994.

There is no current shortage of CFCs. Rather, it is estimated that between 90 million and 150 million pounds of CFCs have been stockpiled in the United States for future mobile and stationary air conditioner servicing needs, retailing from \$28 to \$40 per pound. Most of the CFCs stockpiled in the United States (90 percent) are warehoused by chemical, automobile, and packaging manufacturers and have been obligated to larger companies able to enter into long-term contracts. The small companies then compete for the remainder (10 percent) [11].

Market substitutes to CFCs are available, although transitioning consumers to ODC alternatives is slow. By the December 31, 1995, deadline that banned future production and importation of ODCs, about 26 percent of CFC-based chillers had been replaced; and only 5,000 of the air conditioning systems on approximately 90 million automobiles on the road had CFC-12 air conditioning systems replaced. It is expected that the industry will continue to use CFCs to service old systems, rather than

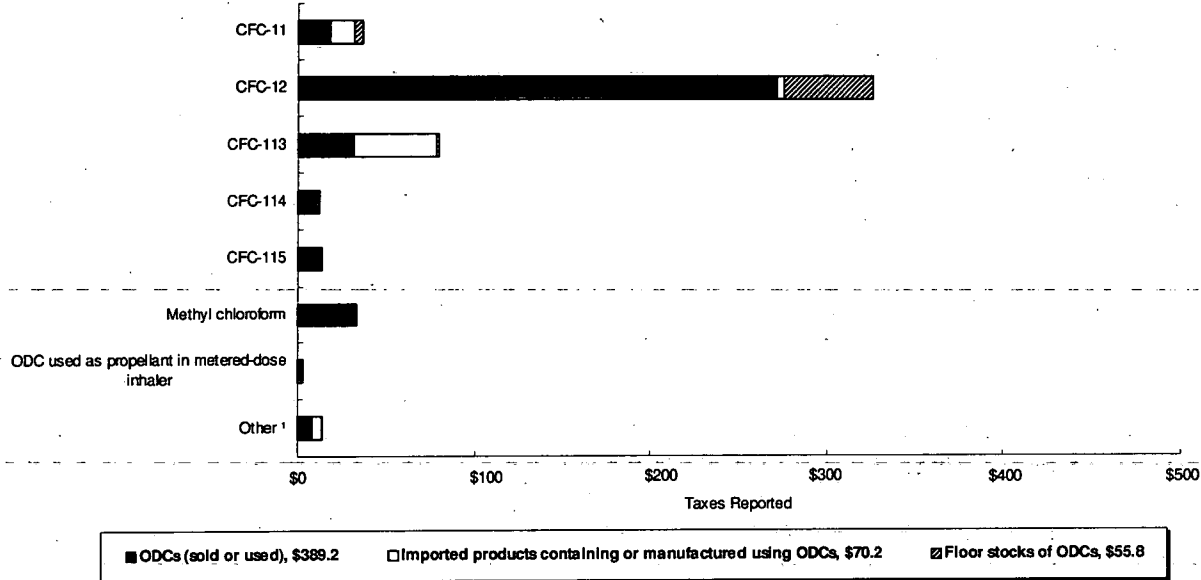
# Environmental Excise Taxes, 1994-1995

**Figure D-1**

## Environmental Excise Taxes (After Credits and Refunds) on Ozone-Depleting Chemicals (ODCs), by Chemical and Type of Tax, 1995

[Money amounts in millions of dollars]

Ozone-depleting chemical (ODC)

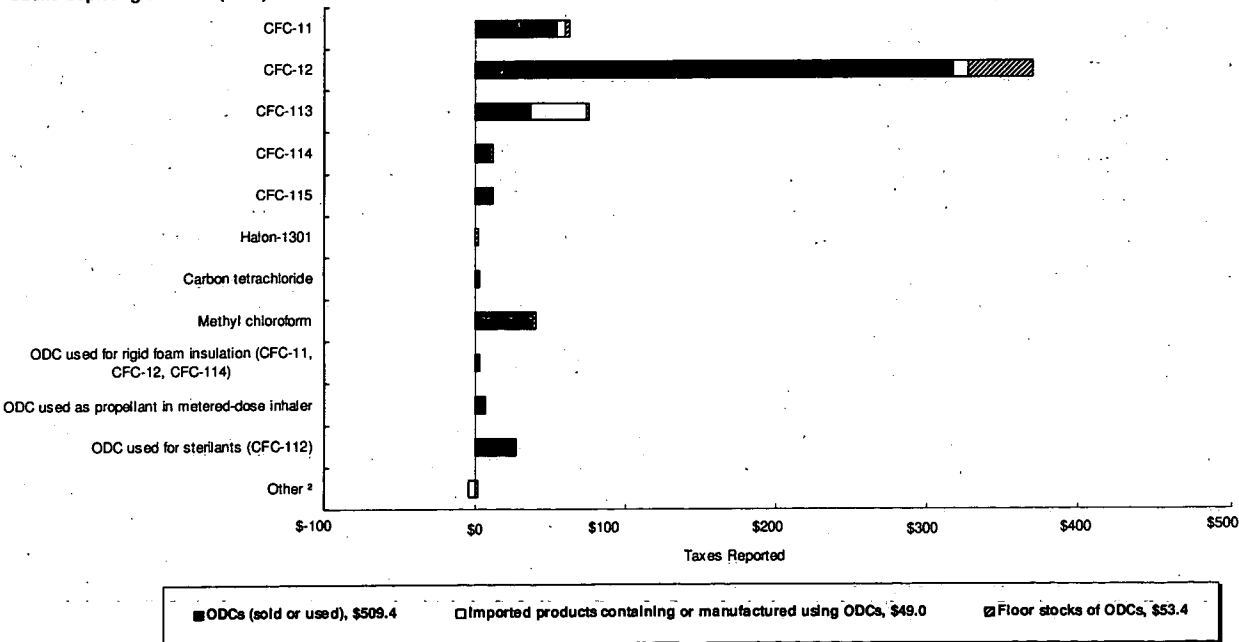


**Figure D-2**

## Environmental Excise Taxes (After Credits and Refunds) on Ozone-Depleting Chemicals (ODCs), by Chemical and Type of Tax, 1994

[Money amounts are in million of dollars]

Ozone-depleting chemical (ODC)



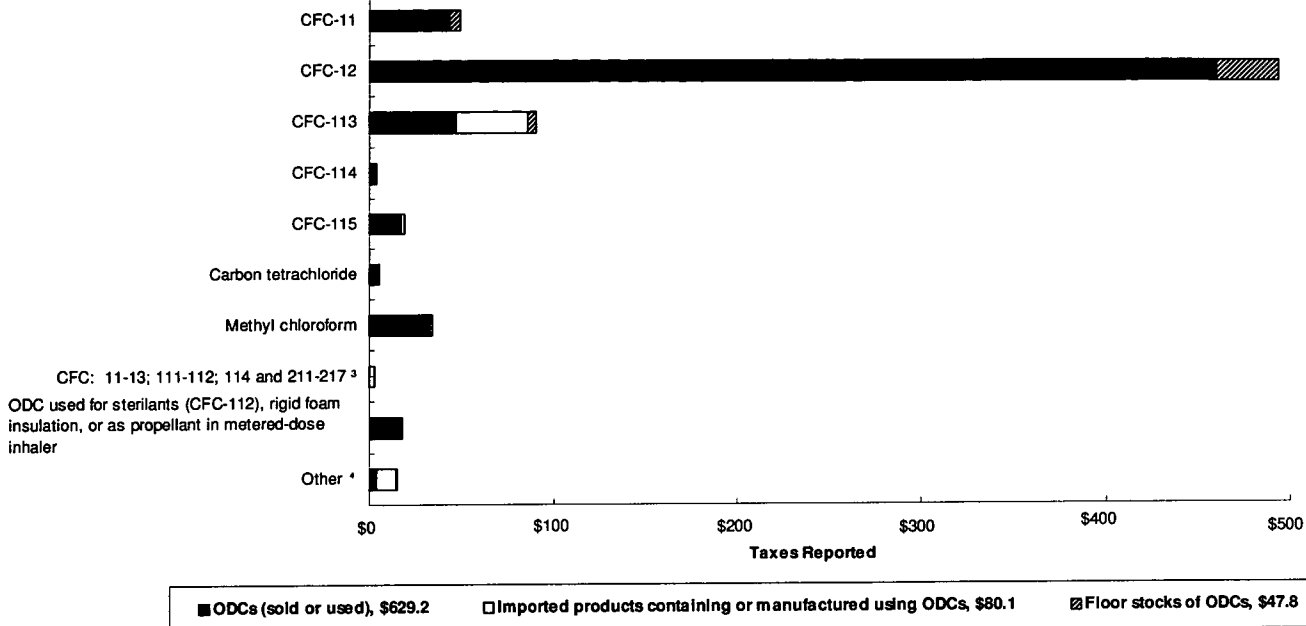
# Environmental Excise Taxes, 1994-1995

**Figure D-3**

## Environmental Excise Taxes (After Credits and Refunds) on Ozone-Depleting Chemicals (ODCs), by Chemical and Type of Tax, 1993

[Money amounts are in millions of dollars]

### Ozone-depleting chemical (ODC)



<sup>1</sup> Includes Halon-1211, Halon-1301, Halon-2402, Carbon tetrachloride, CFC-13, CFC-11-CFC-12, CFC-217, ODC used or sterilants CFC-112, as well as unidentified substances.  
<sup>2</sup> Includes Halon-1211, Halon-2402, CFC-13, CFC-11-CFC-12, CFC-217, as well as unidentified substances. Negative tax amounts represent credits.  
<sup>3</sup> CFCs are grouped together, based on tax rate, rather than by type of substance, for imported products containing ODCs only.  
<sup>4</sup> Includes (1) Halon-1211; (2) Halon-1301; (3) Halon-2402; (4) CFC-13; (5) CFC-111; and (5) CFC-112, as well as unidentified substances.  
 NOTE: For 1995, ODCs used in rigid foam insulation or as medical sterilants were not taxed.

re-outfit existing systems, due to the small quantity of refrigerant needed to service older automobiles. While CFCs will not be produced, they will be available, at a premium [11].

For 1995, almost all (91 percent) of the floor stocks tax on ODCs was attributed to CFC-12 (discussed above), followed by CFC-11, representing a negligible 3 percent. (CFC-11 (trichlorofluoromethane) is used, usually, as a blowing agent for closed-cell plastic insulating foams and sometimes as a refrigerant for low-pressure industrial air conditioners or chillers. ODCs that are related to electrical products, i.e., non-refrigerants, represented most of the remainder of the ODC floor stocks tax for 1995.) For 1994, similar tax percentages were reported, although not as marked, with 78 percent of the tax attributed to CFC-112, followed by 5-percent for CFC-113.

### Top Filers

The majority of the environmental excise tax liabilities are reported by a relatively small portion of the businesses

required to file Form 6627, *Environmental Taxes*. For both 1994 and 1995, the 20 companies reporting the largest amounts of environmental excise tax were responsible for over half of the total tax (after credits and refunds) reported by the entire population of filers. For both years, 1994 and 1995, the top five companies, alone, accounted for at least 20 percent of the annual total for environmental excise taxes.

For 1995, the top 20 businesses with the largest environmental excise tax liabilities accounted for \$753.6 million (54 percent) of total environmental excise taxes. Accordingly, these same filers represented the majority (77 percent) of total combined ODC taxes and 41 percent of total petroleum taxes.

Similarly, for 1994, the 20 businesses with the largest environmental excise tax liabilities accounted for \$851.9 million (52 percent of total environmental excise taxes). Accordingly, these same filers represented the majority (73 percent) of total combined ODC taxes and close to half (43 percent) of total petroleum taxes.

## Credits and Refunds

Under a variety of circumstances, taxpayers could be eligible for credits or refunds with respect to environmental excise taxes either previously (over) paid or otherwise currently due [4]. A business could claim a credit of any overpayment of environmental excise taxes on either its quarterly Form 720, *Federal Excise Taxes* (Schedule C), or on attached Form 6627, *Environmental Taxes*. As an alternative, taxpayers could claim a refund or overpayment by filing Form 8849, *Claim for Refund of Excise Taxes*. In general, though, taxpayers usually claim credits to offset their current tax liability [12]. Credits and refunds presented in this article are understated (see Data Sources and Limitations).

For all chemicals (domestically-produced inorganic or petrochemical, imported, and ODCs), when one (taxable) chemical is used to produce another (taxable) chemical, credits or refunds are allowed to prevent double taxation, but are limited to the tax that the "final product" chemical would have generated (if the source chemical and "final product" chemical are taxed at different rates). Furthermore, if environmental excise taxes were paid in a previous quarter on a qualifying substance, then a credit or refund was allowed (without interest paid by the Internal Revenue Service).

For 1995, environmental excise tax credits and refunds totaled \$3.7 million. Of this amount, almost two-thirds applied to taxes on chemicals. Imported chemical substances accounted for almost 25 percent of all credits and refunds and totaled \$896 thousand. Credits and refunds against petroleum tax liabilities accounted for another 12 percent of the total, followed by ODCs (sold or used) with 8 percent. The gross environmental excise tax for 1995 was reduced by less than 1 percent as a result of credits and refunds, from \$1,398 million to \$1,395 million.

## Summary

Environmental excise tax liabilities reported for 1995 totaled \$1.4 billion (after credits and refunds). These taxes fell \$326.5 million after 1993, due, in large part, to the expiration of the Oil Spill Liability Trust Fund tax, on January 1, 1995.

For 1995, most environmental excise tax liabilities totaling \$1.4 billion (after credits and refunds) were reported by 2,216 businesses for 1995. Sixty-three percent of the tax was reported as Superfund tax (\$879.8 million), made up of petroleum taxes (\$552.4 million), chemical taxes (\$310.1 million), and imported chemical substances taxes (\$17.2 million). Ozone-depleting chemical (ODC) taxes generated the remaining 37 percent, totaling \$515.3 million.

For 1994, environmental excise tax liabilities totaling \$1.6 billion (after credits and refunds) were reported by 2,421 businesses. Fifty-three percent of the tax was reported as Superfund tax (\$872.3 million), made up of petroleum taxes (\$565.4 million), chemical taxes (\$291.2 million), and imported chemical substances taxes (\$15.6 million). Ozone-depleting chemical (ODC) taxes generated another 37 percent (\$611.8 million), while the remaining 9 percent (\$148.1 million) was associated with the Oil Spill Liability Trust Fund then in effect.

## Data Sources and Limitations

The *Quarterly Federal Excise Tax Return*, Form 720, is the form on which most (environmental and other) excise taxes are reported. Form 6627, *Environmental Taxes*, is the supporting schedule to Form 720 on which excise taxes on petroleum and chemicals are computed. The entire population of unaudited Form 6627 returns are the source of data used for these statistics. When pertinent credit and refund data accompanied Form 6627 during statistical processing, on either Form 720, or Form 8849, *Claim for Refund of Excise Taxes*, these data were also included in the statistics. However, not all Forms 720 and Forms 8849 are represented in these statistics, as the study's criteria of selection is based on the filing of Form 6627. As a result, credits and refunds presented in this article are understated.

Excise tax returns are generally due to be filed with the Internal Revenue Service within one month after the end of the quarter for which the business is liable for the tax. Data in this article reflect information reported on quarterly returns filed for the 2-year period, 1994 through 1995, with quarters ending March 31 through December 31 of the year.

Since the data were compiled from the entire population of Forms 6627, the statistics presented are not subject to sampling error, but they may be subject to nonsampling error. For example, even though efforts were made to secure all returns, because of time and resource constraints, information from prior quarterly returns for that same business was occasionally used as the basis for estimating data if the actual quarterly return for a business was unavailable for statistical processing.

As another example, every effort was made to correct taxpayer errors during statistical processing. For instance, if a taxpayer reported tax on an ozone-depleting chemical for 1995, but based the tax on a 1994 tax rate, the tax was revised to reflect the true tax rate. For 1995, these "adjustments" were made to returns reporting one or more of the three ODC taxes.

These adjustments to tax liability, totaling \$65.3 million,



were distributed as follows: 462 returns reporting ODC tax liability, revised by \$16.0 million of under-reported tax; 155 returns reporting chemical tax liability, revised by \$46.4 million of underreported tax; and another 30 returns reporting imported chemical tax, revised by \$2.5 million of underreported tax. In addition, \$0.4 million in unreported petroleum tax was discovered during SOI processing.

The total amount of adjustments grew two-fold since 1993, due to increased tax rates for ODCs, despite joint efforts by the Internal Revenue Service, U.S. Environmental Protection Agency and the U.S. Customs Service to control and monitor environmental excise tax activity and reporting.

Furthermore, the ban on ODC production in the United States, effective January 1, 1996, is said to have created a black market for the refrigerant CFC-12, in particular, so lucrative that an estimated 20 million pounds were smuggled into this country at a cost to the Government of about \$100 million a year in lost excise taxes [13].

The Internal Revenue Service also releases Fiscal Year data on environmental excise tax statistics in a new and separate data release "Federal Excise Taxes, Fiscal Years 1994 and 1995" [14]. Data for that report are taken from the Form 720, rather than the attached Form 6627, and show total tax liabilities after credits and refunds, as recorded in the Internal Revenue Service Business Master File (BMF) as part of routine processing for tax administration. The data, however, are not classified by type of chemical, and, as explained below, are not directly comparable to the data presented in this article.

The aforementioned report presents tax amounts reported on Form 720 returns processed in a given quarter, regardless of when the tax liability was incurred. However, for this article, taxes for a given quarter represent the amount reported on the attached Form 6627 for the quarter in which the tax liability was incurred, regardless of when the return was processed. The taxes reported in this article also include liabilities reported on returns filed after the original due date because of routine filing extensions and for the other reasons already mentioned. Therefore, the environmental excise tax statistics in this article are not directly comparable to those presented in either Table 20 of the historical statistics at the back of this issue, or the aforementioned reports which are prepared from the same source.

### Notes and References

[1] The Montreal Protocol on Substances that Deplete the Ozone Layer, signed by more than 75 countries, established a phase-out schedule and an international framework for annually reducing production and

consumption levels of CFCs and halons by the year 2000. The Clean Air Act of 1990 accelerated this schedule, calling for total elimination of CFC production in the U.S. by January 1, 1996. As the Montreal Protocol takes effect, alternatives less harmful to the ozone, such as HFC's (hydrofluoro-carbons), are replacing CFCs as refrigerants in automobiles and other products. For more details, refer to Boroshok, Sara P. "Environmental Excise Taxes, Focusing on Ozone-Depleting Chemicals, 1993," *Statistics of Income Bulletin*, Winter 1995-1996, Volume 15, Number 3.

- [2] Legislative histories of each category of environmental excise tax and of the two trust funds (Superfund and the Oil Spill Liability Trust Fund), along with detailed explanations of all three types of ODC taxes were provided in an earlier article, "Environmental Excise Taxes, Focusing on Ozone-Depleting Chemicals, 1993," *Statistics of Income Bulletin*, op. cit.
- [3] For tax years beginning after December 31, 1986, and before January 1, 1996, in addition to the environmental excise taxes, corporations were also liable for an environmental income tax equal to 0.12 percent of the amount in excess of \$2 million of "modified alternative minimum taxable income" for the year. Members of a "controlled group" of corporations were entitled to one \$2 million exemption. This tax, which is deposited in the Superfund, is reported on corporation income tax returns in the Form 1120 series and is not included in these statistics. The corporate environmental income tax averaged approximately \$0.5 billion for each tax year between 1990 and 1994 (see Table 13 in the Selected Historical and Other Data section of this issue of the *Bulletin*).
- [4] For Calendar Years 1994 and 1995, the statistics focus on the tax *after* credits and refunds, just as they did for 1993. Prior to 1993, emphasis was placed on the amount of tax reported *before* credits and refunds. This shift in emphasis was the result of systemic changes to statistical procedures affecting the capture of tax data and the reports produced from the statistical data base. See, also, footnote 12, below and the Credits and Refunds section of this article for more detail.)
- [5] There have been annual Statistics of Income studies on environmental excise taxes starting with Tax Year 1981, except for 1986. The 1993 study was the first year for which data on ozone-depleting chemical taxes were available. For the most recent prior years, see

## Environmental Excise Taxes, 1994-1995

Boroshok, Sara P., "Environmental Excise Taxes, 1991," *Statistics of Income Bulletin*, Summer 1993, Volume 13, Number 1; and "Environmental Excise Taxes, 1992," *Statistics of Income Bulletin*, Winter 1994-1995, Volume 14, Number 3; and "Environmental Excise Taxes, 1993," *Statistics of Income Bulletin*, Winter 1995-1996, Volume 15, Number 3. For a discussion of Federal excise taxes generally, see Davie, Bruce F., "Excise Taxes, Fiscal Year 1992," *Statistics of Income Bulletin*, Fall 1993, Volume 13, Number 2.

[6] Chemical taxes devoted to the Superfund include those on 42 domestically produced chemicals: 11 petrochemicals, and 31 inorganic chemicals. The Internal Revenue Service provides Superfund tax reports to the U.S. Environmental Protection Agency (EPA), and classifies chemical taxes into these two categories for EPA use.

[7] Although this article covers, in detail, data for 1994 and 1995, data for 1993 are also included in Figures A - D, because 1993 was the first year for which detailed ODC data were tabulated by the Statistics of Income (SOI). Including 1993 data allows these tables to serve as a complete reference of Statistics of Income ODC tax statistics to date.

[8] The imposition of the floor stocks tax on ODCs coincided with the enactment of the environmental excise taxes on the sale, production, or importation of ODCs dating back to 1991. The ODC floor stocks tax rates, which apply annually to January 1 inventories and are equal to the increase in ODC tax rates from one year to the next, increased when annual tax rates of goods containing ODCs (sold, used, or imported) increased.

[9] The number of filers (2,421 for 1994 and 2,216 for 1995) represents distinct entities that filed Form 6627 to report tax liabilities incurred during one or more quarters of the year and therefore differs from the total number of quarterly returns filed annually (5,336 returns filed for 1994 and 5,136 returns filed for 1995). Although some businesses file Form 6627 for each of the four quarters of a year, others file only for the second quarter to report the floor stocks tax on

ozone-depleting chemicals held as inventories. Still others may not have had environmental excise tax liabilities for all four quarters of the year.

[10] All environmental excise tax receipts are initially deposited into the U.S. General Fund and may be transferred into a trust fund devoted to a specific purpose. See Davie, Bruce F., "Federal Excise Taxes, Fiscal Years 1994 and 1995," *Statistics of Income Bulletin*, Volume 16, Number 2, Fall 1996, pp. 168-176 for a more detailed explanation.

[11] *CFC Prices Soar as Industry Deals with Supply Difficulties*, Ozone Depleter Compliance Guide, 1996 Thompson Publishing Group, *webmaster@thompson.com*, pp. 1-2.

[12] The line item for reporting credits on Form 720, "Adjustments and Claims," together with refund amounts claimed on Attachment 8849, have been referred to in this article as "Credits and Refunds." The amount is equivalent to the term "Adjustments and Credits" presented in previous *SOI Bulletin* articles presenting environmental excise tax statistics through 1993.

[13] "U.S. Agencies Team Up to Stop CFC Smuggling," *RASES Journal*, July 1995.

[14] With the recent Winter issue of the *Statistics of Income Bulletin* ("Federal Excise Taxes, Fiscal Years 1994 and 1995") a regular program of publishing excise tax data was established. The reports in this series include taxes separately reported and collected by the Internal Revenue Service (IRS) and those jointly collected by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms (BATF). Prior to 1994, the *Internal Revenue Report of Excise Taxes* produced by U.S. Department of the Treasury, Internal Revenue Service, reported quarterly fiscal data on all Internal Revenue Service Excise Tax receipts, including Environmental Excise Taxes from their inception (1990). As previously stated, this series of reports presents Fiscal Year data that are not comparable to statistics in this article which presents quarterly liabilities independent of processing quarter.

**Table 1.—Environmental Excise Taxes After Credits and Refunds, by Type of Substance, 1994**

[Money amounts are in thousands of dollars, except where noted]

Type of substance	Number of filers <sup>1</sup>	Number of quarterly returns filed	Number of barrels, tons or pounds (thousands)	Tax rate per barrel, ton, or pound (dollars)	Tax after credits and refunds					1994 Average tax per filer
					Total, all quarters	1994 quarter ended—				
						March	June	September	December	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
<b>Total .....</b>	<b>2,421</b>	<b>5,336</b>	<b>N/A</b>	<b>N/A</b>	<b>1,632,246</b>	<b>321,369</b>	<b>468,419</b>	<b>435,535</b>	<b>406,923</b>	<b>674</b>
			Barrels							
<b>Petroleum, total.....</b>	<b>317</b>	<b>1,018</b>	<b>8,791,520</b>	<b>N/A</b>	<b>713,555</b>	<b>133,520</b>	<b>144,594</b>	<b>232,084</b>	<b>203,357</b>	<b>2,251</b>
Domestic petroleum, Superfund.....	167	535	2,772,210	0.097	268,904	67,046	69,565	66,984	65,309	1,610
Domestic petroleum, Oil Spill *.....	152	273	1,363,847	0.050	68,192	--	--	34,528	33,664	449
Imported petroleum, Superfund.....	214	651	3,057,130	0.097	296,542	66,474	75,029	86,159	68,879	1,386
Imported petroleum, Oil Spill *.....	192	347	1,598,333	0.050	79,917	--	--	44,412	35,505	416
			Tons							
<b>Chemicals, total.....</b>	<b>440</b>	<b>1,415</b>	<b>85,584</b>	<b>N/A</b>	<b>291,228</b>	<b>64,004</b>	<b>74,147</b>	<b>74,844</b>	<b>78,233</b>	<b>662</b>
<b>Petrochemicals, total .....</b>	<b>248</b>	<b>770</b>	<b>49,392</b>	<b>4.870</b>	<b>237,177</b>	<b>52,215</b>	<b>59,736</b>	<b>61,548</b>	<b>63,679</b>	<b>N/A</b>
Acetylene.....	55	66	173	4.870	847	178	224	235	210	15
Benzene.....	50	58	7,590	4.870	36,964	8,587	9,164	9,829	9,384	739
Butadiene.....	27	30	2,002	4.870	9,751	2,122	2,583	2,444	2,602	361
Butane.....	40	52	384	4.870	1,872	377	557	358	579	47
Butylene.....	6	6	741	4.870	3,610	865	843	1,102	800	602
Ethylene.....	37	48	20,256	4.870	98,645	20,077	26,345	25,507	26,716	2,666
Methane.....	31	40	2,350	3.440	8,084	1,504	2,217	2,045	2,318	261
Naphthalene.....	4	6	6	4.870	30	7	9	8	6	8
Propylene.....	49	60	10,337	4.870	50,340	11,981	11,001	12,917	14,441	1,027
Toluene.....	55	61	1,747	4.870	8,510	2,011	2,370	2,111	2,018	155
Xylene.....	53	63	3,804	4.870	18,525	4,507	4,421	4,991	4,606	350
<b>Inorganic chemicals, total .....</b>	<b>285</b>	<b>901</b>	<b>36,113</b>	<b>N/A</b>	<b>54,051</b>	<b>11,789</b>	<b>14,412</b>	<b>13,296</b>	<b>14,554</b>	<b>N/A</b>
Ammonia.....	67	85	3,561	2.640	9,401	1,957	2,506	2,280	2,658	140
Antimony.....	6	6	1	4.450	3	( <sup>2</sup> )	1	( <sup>2</sup> )	1	1
Antimony trioxide.....	11	15	41	3.750	154	33	31	49	42	14
Arsenic.....	**	**	( <sup>2</sup> )	4.450	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	**
Arsenic trioxide.....	5	7	17	3.410	57	13	12	17	16	11
Barium sulfide.....	**	**	( <sup>2</sup> )	2.300	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	--	**
Bromine.....	7	8	169	4.450	754	140	238	138	238	108
Cadmium.....	9	13	1	4.450	5	1	1	1	1	1
Chlorine.....	36	54	12,071	2.700	32,593	7,178	8,053	8,278	9,083	905
Chromite.....	**	**	178	1.520	270	43	76	73	79	**
Chromium.....	17	25	38	4.450	168	47	46	51	24	10
Cobalt.....	12	16	5	4.450	24	6	6	4	7	2
Cupric oxide.....	13	18	14	3.590	49	13	11	10	16	4

Footnotes at end of table.

**Table 1.--Environmental Excise Taxes (After Credits and Refunds), by Type of Substance, 1994--Continued**

(Money amounts are in thousands of dollars, except where noted)

Type of substance	Number of filers <sup>1</sup>	Number of quarterly returns filed	Number of barrels, tons or pounds (thousands)	Tax rate per barrel, ton, or pound (dollars)	Tax after credits and refunds					
					Total, all quarters	1994 quarter ended--				1994 Average tax per filer
						March	June	September	December	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Chemicals--continued</b>										
<b>Inorganic chemicals--continued</b>										
Cupric sulfate .....	13	18	48	1,870	90	23	25	18	24	7
Cuprous oxide .....	4	7	5	3,970	19	2	10	2	5	5
Hydrochloric acid .....	55	68	909	0,290	264	61	85	59	59	5
Hydrogen fluoride .....	15	22	274	4,230	1,161	217	294	323	327	77
Lead oxide .....	25	31	530	4,140	2,195	572	544	474	605	88
Mercury .....	5	6	( <sup>2</sup> )	4,450	2	1	1	( <sup>2</sup> )	( <sup>2</sup> )	--
Nickel .....	16	22	106	4,450	470	123	125	100	123	29
Nitric acid .....	32	38	1,180	0,240	283	80	68	81	54	9
Phosphorus .....	6	8	84	4,450	373	129	-72	43	273	62
Potassium dichromate .....	**	**	( <sup>2</sup> )	1,690	( <sup>2</sup> )	( <sup>2</sup> )	--	( <sup>2</sup> )	( <sup>2</sup> )	**
Potassium hydroxide .....	28	35	449	0,220	99	25	23	23	28	4
Sodium dichromate .....	7	8	9	14,870	18	2	4	5	7	3
Sodium hydroxide .....	70	98	10,455	0,280	2,927	721	660	707	840	42
Stannic chloride .....	4	7	13	2,120	27	6	7	7	7	7
Stannous chloride .....	**	**	1	2,850	3	1	1	1	1	**
Sulfuric acid .....	69	96	5,918	0,260	1,539	381	356	400	402	22
Zinc chloride .....	13	13	18	2,220	39	11	12	5	11	3
Zinc sulfate .....	13	18	16	1,900	30	4	3	10	13	2
Other .....	28	28	N/A	N/A	1,032	1	1,287	136	-392	37
			Tons							
<b>Imported chemical substances, total.....</b>	<b>128</b>	<b>934</b>	<b>4,927</b>	<b>varies</b>	<b>15,633</b>	<b>3,149</b>	<b>4,199</b>	<b>3,216</b>	<b>5,069</b>	<b>122</b>
1,3-butylene glycol.....	--	--	--	4,890	--	--	--	--	--	--
1,4-butanediol.....	**	**	( <sup>2</sup> )	4,200	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	**
2,2,4-trimethyl-1,3-pentanediol monoisobutyrate.....	**	**	61	3,600	61	21	20	20	( <sup>2</sup> )	**
2-ethyl hexanol.....	--	--	--	3,900	--	--	--	--	--	--
2-ethylhexyl acrylate.....	6	6	14	5,080	-414	72	18	-567	63	-69
2,2,4-trimethyl-1,3-pentanediol disobutyrate.....	--	--	--	5,440	--	--	--	--	--	--
Acetic acid.....	8	9	248	1,270	359	3	126	109	120	45
Acetone .....	**	**	( <sup>2</sup> )	( <sup>3</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	--	( <sup>2</sup> )	--	**
Acetylene black.....	4	4	6	5,500	16	4	7	1	5	4
Acrylic and methacrylic acid resins.....	**	**	10	( <sup>3</sup> )	25	2	( <sup>2</sup> )	9	15	**
Acrylonitrile .....	**	**	5	( <sup>3</sup> )	10	5	5	--	--	**
Adipic acid.....	**	**	( <sup>2</sup> )	4,030	( <sup>2</sup> )	( <sup>2</sup> )	--	( <sup>2</sup> )	( <sup>2</sup> )	**
Allyl chloride.....	**	**	167	6,450	549	234	( <sup>2</sup> )	138	176	**
Alpha-methylstyrene.....	**	**	61	4,960	209	--	21	178	10	**

Footnotes at end of table.

**Table 1.--Environmental Excise Taxes (After Credits and Refunds), by Type of Substance, 1994--Continued**

[Money amounts are in thousands of dollars, except where noted]

Type of substance	Number of filers <sup>1</sup>	Number of quarterly returns filed	Number of barrels, tons or pounds (thousands)	Tax rate per barrel, ton, or pound (dollars)	Tax after credits and refunds					1994 Average tax per filer
					Total, all quarters	1994 quarter ended--				
						March	June	September	December	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Imported chemical substances, total--continued</b>										
Ammonium nitrate .....	--	--	--	( <sup>3</sup> )	--	--	--	--	--	--
Aniline.....	--	--	--	4,440	--	--	--	--	--	--
Benzaldehyde.....	**	**	423	4,220	1,297	269	332	323	374	**
Benzoic acid.....	**	**	45	3,670	75	--	--	--	75	**
Bisphenol-A.....	4	4	2	5,110	20	3	3	4	10	5
Butanol.....	**	**	2	3,310	5	2	--	2	2	**
Butyl acrylate.....	**	**	196	4,380	350	46	--	172	132	**
Carbon tetrachloride .....	7	12	196	( <sup>3</sup> )	627	63	94	205	266	90
Chloroform .....	**	**	12	( <sup>3</sup> )	49	10	--	21	17	**
Chromic acid .....	6	7	97	( <sup>3</sup> )	110	9	20	63	17	18
Cumene .....	5	6	35	( <sup>3</sup> )	94	21	50	12	12	19
Cyclohexane .....	**	**	195	( <sup>3</sup> )	323	12	296	3	13	**
Decabromodiphenyl oxide.....	--	--	--	7,410	--	--	--	--	--	--
Di-2-ethyl hexyl phthalate.....	4	6	33	3,420	356	343	4	1	7	99
Di-n-hexyl adipate.....	**	**	( <sup>2</sup> )	4,670	22	--	--	--	22	**
Dimethyl terephthalate.....	**	**	5	3,230	25	--	11	10	5	**
Dimethyl-2, 6-naphthalene dicarboxylate.....	--	--	--	5,970	--	--	--	--	--	--
Diphenyl oxide.....	**	**	14	8,130	57	8	19	20	11	**
Diphenylamine.....	**	**	3	5,110	14	-5	19	-26	27	**
Epichlorohydrin.....	**	**	1	8,580	3	1	1	--	1	**
Ethyl acrylate.....	--	--	--	3,850	--	--	--	--	--	--
Ethyl alcohol for nonbeverage use.....	14	18	633	( <sup>3</sup> )	1,574	290	318	466	500	112
Ethyl chloride.....	**	**	2	2,290	3	--	--	--	3	**
Ethyl dibromide.....	**	**	7	4,510	11	--	--	3	7	**
Ethyl methyl ketone .....	**	**	1	( <sup>3</sup> )	8	--	--	6	2	**
Ethylbenzene .....	**	**	--	( <sup>3</sup> )	--	--	--	--	( <sup>2</sup> )	**
Ethylene dibromide.....	**	**	( <sup>2</sup> )	( <sup>3</sup> )	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	--	**
Ethylene dichloride .....	--	--	--	( <sup>3</sup> )	--	--	--	--	--	--
Ethylene glycol .....	**	**	1	( <sup>3</sup> )	2	( <sup>2</sup> )	( <sup>2</sup> )	1	( <sup>2</sup> )	**
Ethylene oxide .....	**	**	3	( <sup>3</sup> )	8	--	--	5	2	**
Ferrochrome ov 3 pct. carbon.....	**	**	32	( <sup>3</sup> )	59	15	--	1	43	**
Ferrocromium nov 3 pct .....	6	7	11	( <sup>3</sup> )	47	9	10	7	21	8
Ferronickel .....	5	11	14	( <sup>3</sup> )	65	20	20	16	10	3
Formaldehyde .....	**	**	4	( <sup>3</sup> )	21	14	( <sup>2</sup> )	6	( <sup>2</sup> )	**
Formic acid.....	5	5	5	1,890	22	8	10	2	3	4
Glycerine.....	13	18	449	9,520	2,197	443	578	307	869	169

Footnotes at end of table.

**Table 1.--Environmental Excise Taxes (After Credits and Refunds), by Type of Substance, 1994--Continued**

[Money amounts are in thousands of dollars, except where noted]

Type of substance	Number of filers <sup>1</sup>	Number of quarterly returns filed	Number of barrels, tons or pounds (thousands)	Tax rate per barrel, ton, or pound (dollars)	Tax after credits and refunds					1994 Average tax per filer
					Total, all quarters	1994 quarter ended--				
						March	June	September	December	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
<b>Imported chemical substances, total--continued</b>										
Hexamethylenediamine.....	5	6	9	3.820	25	5	7	11	1	5
Hydrogen peroxide.....	8	10	4	( <sup>3</sup> )	-2	2	15	-34	13	--
Isobutyl acetate.....	**	**	116	2.860	575	70	186	159	160	--
Isophthalic acid.....	7	8	78	( <sup>3</sup> )	472	286	46	62	79	67
Isopropyl acetate.....	6	6	66	2.340	307	211	( <sup>2</sup> )	45	51	51
Isopropyl alcohol.....	8	9	62	( <sup>3</sup> )	118	6	69	4	39	15
Linear alpha olefins.....	**	**	4	4.870	13	( <sup>2</sup> )	( <sup>2</sup> )	6	7	**
Maleic anhydride.....	--	--	--	( <sup>3</sup> )	--	--	--	--	--	--
Melamine.....	8	8	566	( <sup>3</sup> )	1,349	270	361	252	467	169
Methanol.....	8	9	47	( <sup>3</sup> )	86	19	4	35	27	11
Methyl acrylate.....	--	--	--	4.290	--	--	--	--	--	--
Methyl chloroform.....	7	7	65	3.180	235	46	53	70	67	34
Methyl isobutyl ketone.....	--	--	--	5.720	--	--	--	--	--	--
Methylene chloride.....	**	**	1	( <sup>3</sup> )	3	1	1	--	2	**
Monochlorobenzene.....	--	--	--	4.220	--	--	--	--	--	--
Nickel oxide.....	9	12	106	( <sup>3</sup> )	65	4	5	16	39	7
Nickel powders.....	**	**	( <sup>2</sup> )	( <sup>3</sup> )	9	--	9	--	--	**
Nickel waste and scrap.....	**	**	43	( <sup>3</sup> )	145	29	4	16	96	**
Normal butyl acetate.....	**	**	( <sup>2</sup> )	2.720	3	--	( <sup>2</sup> )	--	3	**
Other chemical substances.....	51	59	803	( <sup>3</sup> )	3,969	279	1,459	1,055	1,176	78
			Pounds							
<b>Ozone-depleting chemical (ODC) taxes, total.....</b>	<b>1,363</b>	<b>2,400</b>	<b>322,329</b>	<b>varies</b>	<b>611,829</b>	<b>120,696</b>	<b>245,478</b>	<b>125,392</b>	<b>120,264</b>	<b>449</b>
<b>ODCs (sold or used), total.....</b>	<b>140</b>	<b>523</b>	<b>194,934</b>	<b>varies</b>	<b>509,369</b>	<b>108,658</b>	<b>185,191</b>	<b>110,690</b>	<b>104,830</b>	<b>3,638</b>
CFC-11.....	24	33	12,516	4.350	54,444	12,200	14,819	14,715	12,710	2,269
CFC-12.....	54	63	73,017	4.350	317,625	65,580	143,751	71,868	36,426	5,882
CFC-113.....	66	76	10,700	3.480	37,238	12,631	7,778	8,072	8,757	564
CFC-114.....	6	10	2,458	4.350	10,692	606	2,778	1,401	5,907	1,782
CFC-115.....	12	17	4,588	2.610	11,975	3,989	3,751	2,247	1,986	998
Halon-1211.....	4	5	( <sup>2</sup> )	13.050	3	( <sup>2</sup> )	1	1	2	1
Halon-1301.....	**	**	1	43.500	34	21	13	--	--	**
Halon-2402.....	--	--	--	26.100	--	--	--	--	--	--
Carbon tetrachloride.....	8	11	438	4.785	2,098	1,287	289	295	226	262
Methyl chloroform.....	28	30	88,013	0.435	38,285	11,080	6,757	8,448	12,000	1,367
CFC-13.....	**	**	12	4.350	51	20	--	12	19	**
CFC-111.....	**	**	8	4.350	34	34	--	--	--	**
CFC-112.....	6	7	52	4.350	228	139	89	--	--	38
CFC-211.....	--	--	--	4.350	--	--	--	--	--	--

Footnotes at end of table.

**Table 1.--Environmental Excise Taxes (After Credits and Refunds), by Type of Substance, 1994--Continued**

[Money amounts are in thousands of dollars, except where noted]

Type of substance	Number of filers <sup>1</sup>	Number of quarterly returns filed	Number of barrels, tons or pounds (thousands)	Tax rate per barrel, ton, or pound (dollars)	Tax after credits and refunds					
					Total, all quarters	1994 quarter ended--				1994 Average tax per filer
						March	June	September	December	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>ODCs (sold or used), total--continued</b>										
CFC-212.....	--	--	--	4.350	--	--	--	--	--	--
CFC-213.....	--	--	--	4.350	--	--	--	--	--	--
CFC-214.....	--	--	--	4.350	--	--	--	--	--	--
CFC-215.....	--	--	--	4.350	--	--	--	--	--	--
CFC-216.....	--	--	--	4.350	--	--	--	--	--	--
CFC-217.....	--	--	--	4.350	--	--	--	--	--	--
ODC used for rigid foam (CFC-11, CFC-12, CFC-114).....	--	--	--	4.350	--	--	--	--	--	--
ODC used as propellant in metered-dose inhaler.....	**	**	1,721	1.670	2,874	365	848	720	941	**
ODC used for sterilants (CFC-12).....	**	**	1,422	4.350	6,186	--	--	1,656	4,530	**
Other.....	40	46	( <sup>2</sup> )	N/A	27,602	706	4,317	1,254	21,326	690
<b>ODCs contained in or used to manufacture taxable imported products, total.....</b>	<b>405</b>	<b>3,366</b>	<b>69,321</b>	<b>varies</b>	<b>49,046</b>	<b>10,914</b>	<b>8,120</b>	<b>14,668</b>	<b>15,343</b>	<b>121</b>
CFC: 11-13; 111-112; 114; & 211-217 ***.....	101	114	3,765	4.350	16,376	5,057	3,870	3,848	3,601	162
CFC-113.....	347	418	10,502	3.480	36,546	8,804	7,111	9,981	10,651	105
CFC-115.....	5	5	( <sup>2</sup> )	2.610	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	--
Halon-1211.....	**	**	1	13.050	12	7	1	2	1	**
Halon-1301.....	--	--	--	43.500	--	--	--	--	--	--
Halon-2402.....	--	--	--	26.100	--	--	--	--	--	--
Carbon tetrachloride.....	7	7	( <sup>2</sup> )	4.785	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	--
Methyl chloroform.....	25	27	1,070	0.435	465	104	120	137	104	19
ODC used as propellant in metered-dose inhaler.....	**	**	134	1.670	224	102	122	--	--	**
Other.....	108	118	53,849	N/A	-4,578	-3,160	-3,105	700	986	-42
<b>Floor stocks of ODCs, total****.....</b>	<b>939</b>	<b>925</b>	<b>58,079</b>	<b>varies</b>	<b>53,402</b>	<b>1,119</b>	<b>52,157</b>	<b>34</b>	<b>92</b>	<b>57</b>
CFC-11.....	274	279	2,778	1.000	2,778	130	2,628	--	20	10
CFC-12.....	629	632	41,678	1.000	41,678	524	41,104	7	43	66
CFC-113.....	284	284	2,479	0.800	1,984	202	1,737	26	19	7
CFC-114.....	65	65	812	1.000	812	13	799	--	( <sup>2</sup> )	12
CFC-115.....	34	34	271	0.600	162	1	160	( <sup>2</sup> )	1	5
Halon-1211.....	21	21	9	12.800	112	( <sup>2</sup> )	111	--	--	5
Halon-1301.....	24	24	43	43.249	1,848	( <sup>2</sup> )	1,848	--	--	77
Halon-2402.....	**	**	33	25.851	80	--	80	--	--	**
Carbon tetrachloride.....	49	49	1,028	1.100	1,131	13	1,118	--	--	23
Methyl chloroform.....	284	284	8,650	0.224	1,937	223	1,704	1	9	7
ODC used for rigid foam (CFC-11, CFC-12, CFC-114).....	4	4	19	4.100	77	--	77	--	--	19
ODC used for sterilants (CFC-12).....	**	**	2	2.680	5	--	5	--	--	**

Footnotes at end of table.

**Table 1.--Environmental Excise Taxes (After Credits and Refunds), by Type of Substance, 1994--Continued**

[Money amounts are in thousands of dollars, except where noted]

Type of substance	Number of filers <sup>1</sup>	Number of quarterly returns filed	Number of barrels, tons or pounds (thousands)	Tax rate per barrel, ton, or pound (dollars)	Tax after credits and refunds					1994 Average tax per filer
					Total, all quarters	1994 quarter ended--				
						March	June	September	December	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Floor stocks of ODCs, total ****--continued</b>										
CFC-113.....	72	73	77	4.100	77	1	75	( <sup>2</sup> )	--	1
CFC-111.....	5	5	3	1.000	3	1	2	--	--	1
CFC-112.....	7	7	7	1.000	7	--	7	( <sup>2</sup> )	--	1
CFC-211.....	--	--	--	1.000	--	--	--	--	--	--
CFC-212.....	**	**	( <sup>2</sup> )	1.000	( <sup>2</sup> )	--	( <sup>2</sup> )	--	--	--
CFC-213.....	**	**	( <sup>2</sup> )	1.000	( <sup>2</sup> )	--	( <sup>2</sup> )	--	--	--
CFC-214.....	--	--	--	1.000	--	--	--	--	--	--
CFC-215.....	**	**	( <sup>2</sup> )	1.000	( <sup>2</sup> )	--	( <sup>2</sup> )	--	--	--
CFC-216.....	--	--	--	1.000	--	--	--	--	--	--
CFC-217.....	**	**	108	1.000	108	--	108	--	--	--
Other.....	125	128	114	N/A	607	11	595	--	( <sup>2</sup> )	5

N/A--Not applicable.

<sup>\*</sup>Oil Spill Liability Tax suspended effective July 1, 1993 - June 30, 1994. Expired, entirely, effective January 1, 1995.<sup>\*\*</sup>Not shown to avoid disclosure of information about specific businesses. However, the data are included in the appropriate totals.<sup>\*\*\*</sup>ODCs are grouped together, based on ODC tax rate, because taxpayers report tax on imported products, rather than individual ODCs. Includes ODCs used for 1) rigid foam insulation and 2) medical sterilants. In cases where reported tax rates do not correspond with any (IRS) established rates, and imported product descriptions are unrecognizable, amounts are categorized as 'Other'.<sup>\*\*\*\*</sup>Floor stock tax is due by June 30th, the end of the second quarter.<sup>1</sup> Number of filers does not add to totals because some taxpayers report a tax on more than one substance.<sup>2</sup> Less than \$500; or less than 500 barrels, tons or pounds.<sup>3</sup> No single tax rate was used. Instead, taxpayers had several methods of reporting tax on imported chemical substances: (1) conversion factor -- calculated by determining the number of tons of each taxable chemical used in the manufacture of 1 ton of the substance, (2) percentage of metal -- calculated by determining the percentage of metal contained in the chemical substances; or (3) percentage of the entry value of the chemical substance. However, these reporting methods do not apply to those chemicals added through petition, allowed under Notice 89-61, 1989-1 CB 717.

NOTE: Detail may not add to totals because of rounding.



**Table 2.--Environmental Excise Taxes After Credits and Refunds, by Type of Substance, 1995**

[Money amounts are in thousands of dollars, except where noted]

Type of substance	Number of filers <sup>1</sup>	Number of quarterly returns filed	Number of barrels, tons or pounds (thousands)	Tax rate per barrel, ton, or pound (dollars)	Tax after credits and refunds					1995 Average tax per filer
					Total, all quarters	1995 quarter ended--				
						March	June	September	December	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
<b>Total .....</b>	<b>2,216</b>	<b>5,136</b>	<b>N/A</b>	<b>N/A</b>	<b>1,395,052</b>	<b>312,316</b>	<b>399,520</b>	<b>373,683</b>	<b>309,526</b>	<b>630</b>
			Barrels							
<b>Petroleum, total * .....</b>	<b>306</b>	<b>1,042</b>	<b>5,695,288</b>	<b>N/A</b>	<b>552,443</b>	<b>128,721</b>	<b>140,866</b>	<b>145,593</b>	<b>137,263</b>	<b>1,805</b>
Domestic petroleum, Superfund.....	161	560	2,746,879	0.097	266,447	64,245	67,762	69,153	65,287	1,655
Imported petroleum, Superfund.....	201	632	2,948,408	0.097	285,996	64,476	73,104	76,440	71,976	1,423
			Tons							
<b>Chemicals, total.....</b>	<b>446</b>	<b>1,541</b>	<b>90,525</b>	<b>N/A</b>	<b>310,135</b>	<b>76,531</b>	<b>78,035</b>	<b>78,262</b>	<b>77,306</b>	<b>695</b>
<b>Petrochemicals, total .....</b>	<b>225</b>	<b>786</b>	<b>52,872</b>	<b>N/A</b>	<b>253,617</b>	<b>61,800</b>	<b>65,118</b>	<b>63,987</b>	<b>62,711</b>	<b>1,127</b>
Acetylene.....	55	178	183	4.870	892	236	217	217	221	16
Benzene.....	52	160	7,416	4.870	36,117	9,282	9,289	9,295	8,250	695
Butadiene .....	32	83	2,282	4.870	11,116	2,905	2,689	2,541	2,980	347
Butane.....	42	128	546	4.870	2,660	698	809	797	356	63
Butylene .....	5	19	750	4.870	3,652	787	541	1,299	1,023	730
Ethylene.....	40	132	21,752	4.870	105,930	25,503	27,091	27,247	26,089	2,648
Methane.....	36	119	2,708	3.440	9,314	2,331	2,268	2,086	2,629	259
Naphthalene .....	4	13	6	4.870	31	10	8	8	5	8
Propylene .....	60	192	11,037	4.870	53,749	12,581	14,656	13,555	12,957	896
Toluene .....	58	182	1,798	4.870	8,756	2,627	2,213	1,703	2,212	151
Xylene.....	57	169	4,395	4.870	21,401	4,839	5,337	5,239	5,987	375
<b>Inorganic chemicals, total .....</b>	<b>297</b>	<b>1,066</b>	<b>37,653</b>	<b>N/A</b>	<b>56,518</b>	<b>14,731</b>	<b>12,917</b>	<b>14,275</b>	<b>14,596</b>	<b>190</b>
Ammonia .....	64	198	4,060	2.640	10,717	3,007	2,169	2,840	2,701	167
Antimony .....	8	22	1	4.450	5	2	1	1	1	1
Antimony trioxide .....	13	40	28	3.750	105	27	33	27	18	8
Arsenic .....	**	**	( <sup>2</sup> )	4.450	1	( <sup>2</sup> )	1	( <sup>2</sup> )	( <sup>2</sup> )	**
Arsenic trioxide .....	5	20	20	3.410	67	21	18	16	12	13
Barium sulfide .....	**	**	( <sup>2</sup> )	2.300	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	**
Bromine .....	6	23	224	4.450	996	245	243	246	263	166
Cadmium .....	9	30	1	4.450	4	1	1	1	1	( <sup>2</sup> )
Chlorine .....	36	130	12,623	2.700	34,083	8,658	8,141	8,664	8,621	947
Chromite .....	**	**	179	1.520	272	49	88	50	86	**
Chromium .....	17	46	4	4.450	19	3	8	7	1	1
Cobalt .....	12	36	5	4.450	23	5	6	6	6	2
Cupric oxide.....	13	40	18	3.590	63	13	17	17	16	5
Cupric sulfate .....	11	38	49	1.870	91	18	23	27	23	8
Cuprous oxide .....	5	16	7	3.970	30	9	8	6	6	6
Hydrochloric acid .....	50	172	791	0.290	229	51	70	50	58	5
Hydrogen fluoride .....	17	56	265	4.230	1,122	304	203	302	312	66

Footnotes at end of table.

Table 2.—Environmental Excise Taxes After Credits and Refunds, by Type of Substance, 1995—Continued

[Money amounts are in thousands of dollars, except where noted]

Type of substance	Number of filers <sup>1</sup>	Number of quarterly returns filed	Number of barrels, tons or pounds (thousands)	Tax rate per barrel, ton, or pound (dollars)	Tax after credits and refunds					
					Total, all quarters	1995 quarter ended—				1995 Average tax per filer
						March	June	September	December	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Chemicals—Continued</b>										
<b>Inorganic chemicals—continued</b>										
Lead oxide .....	24	84	578	4.140	2,394	616	571	561	646	100
Mercury .....	**	**	( <sup>2</sup> )	4.450	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	**
Nickel .....	19	60	113	4.450	505	136	131	106	132	27
Nitric acid .....	31	100	1,205	0.240	289	106	82	50	52	9
Phosphorus .....	9	22	-20	4.450	-91	261	-290	-326	264	-
Potassium dichromate .....	**	**	( <sup>2</sup> )	1.690	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	**
Potassium hydroxide .....	26	68	459	0.220	101	27	27	23	25	4
Sodium dichromate .....	8	24	9	1.870	17	3	2	2	10	2
Sodium hydroxide .....	74	234	10,485	0.280	2,936	710	727	769	730	40
Stannic chloride .....	7	19	13	2.120	28	8	8	5	7	4
Stannous chloride .....	**	**	1	2.850	4	1	1	1	1	**
Sulfuric acid .....	67	224	6,408	0.260	1,666	424	432	395	415	25
Zinc chloride .....	13	37	21	2.220	47	10	12	12	12	4
Zinc sulfate .....	13	45	29	1.900	55	14	13	12	16	4
Other .....	32	41	77	N/A	739	3	171	403	162	23
			Tons							
<b>Imported chemical substances, total.....</b>	<b>155</b>	<b>438</b>	<b>6,193</b>	<b>varies</b>	<b>17,223</b>	<b>4,270</b>	<b>4,672</b>	<b>4,021</b>	<b>4,259</b>	<b>111</b>
1,3-butylene glycol.....	--	--	--	4.890	--	--	--	--	--	--
1,4-butanediol.....	--	--	--	4.200	--	--	--	--	--	--
2,2,4-trimethyl-1,3-pentanediol monoisobutyrate.....	--	--	--	3.600	--	--	--	--	--	--
2-ethyl hexanol.....	**	**	( <sup>2</sup> )	3.900	1	--	( <sup>2</sup> )	1	( <sup>2</sup> )	**
2-ethylhexyl acrylate.....	--	--	--	5.080	--	--	--	--	--	--
2,2,4-trimethyl-1,3-pentanediol disobutyrate.....	--	--	--	5.440	--	--	--	--	--	--
Acetic acid.....	**	**	48	1.270	64	--	57	--	7	**
Acetone .....	4	6	13	( <sup>3</sup> )	57	10	--	13	34	14
Acetylene black.....	--	--	--	5.500	--	--	--	--	--	--
Acrylic and methacrylic acid resins.....	--	--	--	( <sup>3</sup> )	--	--	--	--	--	--
Acrylonitrile .....	5	10	56	( <sup>3</sup> )	92	56	26	10	( <sup>2</sup> )	18
Adipic acid.....	**	**	74	4.030	100	34	--	31	34	**
Allyl chloride.....	**	**	( <sup>2</sup> )	6.450	2	--	--	( <sup>2</sup> )	2	**
Alpha-methylstyrene.....	--	--	--	4.960	--	--	--	--	--	--
Ammonium nitrate .....	14	35	260	( <sup>3</sup> )	350	145	143	15	46	25
Aniline.....	**	**	-2	4.440	-8	--	--	-8	--	**
Benzaldehyde.....	--	--	--	4.220	--	--	--	--	--	--
Benzoic acid.....	**	**	( <sup>2</sup> )	3.670	( <sup>2</sup> )	( <sup>2</sup> )	--	( <sup>2</sup> )	( <sup>2</sup> )	**
Bisphenol-A.....	**	**	( <sup>2</sup> )	5.110	( <sup>2</sup> )	--	--	( <sup>2</sup> )	( <sup>2</sup> )	**
Butanol.....	--	--	--	3.310	--	--	--	--	--	--
Butyl acrylate.....	**	**	19	4.380	42	11	5	12	14	**
Carbon tetrachloride .....	**	**	7	( <sup>3</sup> )	16	7	7	2	--	**

Footnotes at end of table.

**Table 2.—Environmental Excise Taxes After Credits and Refunds, by Type of Substance, 1995—Continued**

[Money amounts are in thousands of dollars, except where noted]

Type of substance	Number of filers <sup>1</sup>	Number of quarterly returns filed	Number of barrels, tons or pounds (thousands)	Tax rate per barrel, ton, or pound (dollars)	Tax after credits and refunds					1995 Average tax per filer
					Total, all quarters	1995 quarter ended—				
						March	June	September	December	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Imported chemical substances, total—continued</b>										
Chloroform .....	**	**	9	( <sup>3</sup> )	17	2	1	13	—	**
Chromic acid .....	**	**	( <sup>2</sup> )	( <sup>3</sup> )	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	**
Cumene .....	**	**	169	( <sup>3</sup> )	659	( <sup>2</sup> )	231	217	211	**
Cyclohexane .....	**	**	31	( <sup>3</sup> )	128	25	25	30	48	**
Decabromodiphenyl oxide.....	**	**	2	7.410	6	—	—	4	1	**
Di-2-ethyl hexyl phthalate.....	—	—	—	3.420	—	—	—	—	—	—
Di-n-hexyl adipate.....	—	—	—	4.670	—	—	—	—	—	—
Dimethyl terephthalate.....	—	—	—	3.230	—	—	—	—	—	—
Dimethyl-2, 6-naphthalene dicarboxylate.....	—	—	—	5.970	—	—	—	—	—	—
Diphenyl oxide.....	—	—	—	8.130	—	—	—	—	—	—
Diphenylamine.....	—	—	—	5.110	—	—	—	—	—	—
Epichlorohydrin.....	**	**	2	8.580	14	3	—	1	10	**
Ethyl acrylate.....	—	—	—	3.850	—	—	—	—	—	—
Ethyl alcohol for nonbeverage use.....	**	**	379	( <sup>3</sup> )	1,163	371	268	182	342	**
Ethyl chloride.....	—	—	—	2.290	—	—	—	—	—	—
Ethyl dibromide.....	—	—	—	4.510	—	—	—	—	—	—
Ethyl methyl ketone .....	**	**	1	( <sup>3</sup> )	22	8	4	5	4	**
Ethylbenzene .....	**	**	38	( <sup>3</sup> )	93	1	89	1	1	**
Ethylene dibromide.....	**	**	( <sup>2</sup> )	( <sup>3</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	—	—	—	**
Ethylene dichloride .....	**	**	374	( <sup>3</sup> )	628	18	151	197	262	**
Ethylene glycol .....	7	16	180	( <sup>3</sup> )	557	67	121	243	125	80
Ethylene oxide .....	**	**	18	( <sup>3</sup> )	72	22	15	16	20	**
Ferrocchrome ov 3 pct. carbon.....	7	21	159	( <sup>3</sup> )	211	66	77	31	37	30
Ferrocchromium nov 3 pct .....	**	**	20	( <sup>3</sup> )	65	22	21	21	1	**
Ferronickel .....	4	10	12	( <sup>3</sup> )	51	11	12	15	13	13
Formaldehyde .....	**	**	61	( <sup>3</sup> )	63	16	18	15	14	**
Formic acid.....	**	**	( <sup>2</sup> )	1.890	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	—	—	**
Glycerine.....	4	6	2	9.520	14	5	3	3	3	4
Hexamethylenediamine.....	—	—	—	3.820	—	—	—	—	—	—
Hydrogen peroxide .....	**	**	32	( <sup>3</sup> )	16	4	5	3	4	**
Isobutyl acetate.....	—	—	—	2.860	—	—	—	—	—	—
Isophthalic acid .....	**	**	3	( <sup>3</sup> )	21	7	11	3	( <sup>2</sup> )	**
Isopropyl acetate.....	**	**	3	2.340	6	—	—	—	6	**
Isopropyl alcohol .....	5	8	12	( <sup>3</sup> )	48	7	9	6	26	10
Linear alpha olefins .....	**	**	7	4.870	34	5	11	9	8	**
Maleic anhydride .....	6	8	( <sup>2</sup> )	( <sup>3</sup> )	( <sup>2</sup> )	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
Melamine .....	—	—	—	( <sup>3</sup> )	—	—	—	—	—	—
Methanol .....	13	29	790	( <sup>3</sup> )	1,320	286	386	397	252	102
Methyl acrylate.....	4	8	15	4.290	54	2	6	6	39	14

Footnotes at end of table.

Table 2.--Environmental Excise Taxes After Credits and Refunds, by Type of Substance, 1995--Continued

[Money amounts are in thousands of dollars, except where noted]

Type of substance	Number of filers <sup>1</sup>	Number of quarterly returns filed	Number of barrels, tons or pounds (thousands)	Tax rate per barrel, ton, or pound (dollars)	Tax after credits and refunds					1995 Average tax per filer
					Total, all quarters	1995 quarter ended--				
						March	June	September	December	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Imported chemical substances, total--continued</b>										
Methyl chloroform.....	**	**	21	3.180	43	13	9	21	( <sup>2</sup> )	**
Methyl isobutyl ketone.....	**	**	2	5.720	13	2	--	8	4	**
Methylene chloride.....	**	**	44	( <sup>3</sup> )	37	3	1	12	21	**
Monochlorobenzene.....	**	**	2	4.220	9	--	--	5	4	**
Nickel oxide.....	**	**	1	( <sup>3</sup> )	2	( <sup>2</sup> )	( <sup>2</sup> )	2	--	**
Nickel powders.....	--	--	--	( <sup>3</sup> )	--	--	--	--	--	--
Nickel waste and scrap.....	**	**	3	( <sup>3</sup> )	3	1	1	1	1	**
Normal butyl acetate.....	**	**	2	2.720	6	1	2	2	1	**
Normal propyl acetate.....	--	--	--	2.260	--	--	--	--	--	--
Ortho-dichlorobenzene.....	--	--	--	5.550	--	--	--	--	--	--
Ortho-nitrochlorobenzene.....	--	--	--	3.890	--	--	--	--	--	--
Para-dichlorobenzene.....	--	--	--	5.550	--	--	--	--	--	--
Para-nitrochlorobenzene.....	--	--	--	3.890	--	--	--	--	--	--
Para-nitrophenol.....	--	--	--	4.850	--	--	--	--	--	--
Paraformaldehyde.....	**	**	( <sup>2</sup> )	2.310	( <sup>2</sup> )	--	--	--	( <sup>2</sup> )	**
Pentaerythritol.....	**	**	1	4.660	3	--	--	--	3	**
Perchloroethylene.....	5	10	44	5.440	76	18	20	27	12	15
Phenol.....	4	10	9	6.330	52	5	16	3	28	13
Phenolic resins.....	5	16	384	( <sup>3</sup> )	66	11	16	19	20	13
Phosphorous penetasulfide.....	--	--	--	1.240	--	--	--	--	--	--
Phosphorous trichloride.....	--	--	--	3.100	--	--	--	--	--	--
Phthalic anhydride.....	7	14	11	( <sup>3</sup> )	47	6	8	13	20	7
Poly (69/31 ethylene/cyclohexylene dimethylene terephthalate).....	--	--	--	3.540	--	--	--	--	--	--
Poly (96.5/3.5 ethylene/cyclohexylene dimethylene terephthalate).....	--	--	--	3.410	--	--	--	--	--	--
Poly (98.5/1.5 ethylene/cyclohexylene dimethylene terephthalate).....	--	--	--	3.400	--	--	--	--	--	--
Polyalphaolefins.....	4	9	7	4.850	36	( <sup>2</sup> )	( <sup>2</sup> )	7	27	9
Polybutadiene.....	**	**	2	( <sup>3</sup> )	11	3	2	2	4	**
Polybutene.....	**	**	1	4.870	6	--	--	--	6	**
Polycarbonate.....	6	16	13	4.910	--	3	14	-7	-10	--
Polyethylene resins (total).....	11	37	638	( <sup>3</sup> )	3,076	895	807	752	624	280
Polyethylene terephthalate pellets.....	**	**	2	3.400	4	1	( <sup>2</sup> )	3	( <sup>2</sup> )	**
Polypropylene.....	10	26	16	( <sup>3</sup> )	49	25	26	-11	10	5
Polypropylene resins.....	4	7	117	( <sup>3</sup> )	572	133	119	132	187	143
Polystyrene homopolymer resins.....	16	36	45	( <sup>3</sup> )	110	2	41	36	32	7
Polystyrene resins and copolymers.....	**	**	152	( <sup>3</sup> )	364	53	98	105	108	**
Polyvinylchloride resins.....	8	25	88	( <sup>3</sup> )	188	42	20	72	54	24

Footnotes at end of table.

**Table 2.--Environmental Excise Taxes After Credits and Refunds, by Type of Substance, 1995--Continued**

[Money amounts are in thousands of dollars, except where noted]

Type of substance	Number of filers <sup>1</sup>	Number of quarterly returns filed	Number of barrels, tons or pounds (thousands)	Tax rate per barrel, ton, or pound (dollars)	Tax after credits and refunds					1995 Average tax per filer
					Total, all quarters	1995 quarter ended--				
						March	June	September	December	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Imported chemical substances, total--continued</b>										
Propanol.....	--	--	--	2.580	--	--	--	--	--	--
Propylene glycol.....	**	**	7	( <sup>3</sup> )	20	--	--	19	1	**
Propylene oxide.....	--	--	--	( <sup>3</sup> )	--	--	--	--	--	--
Sodium nitriolotriacetate monohydrate.....	--	--	--	2.450	--	--	--	--	--	--
Styrene.....	5	17	560	( <sup>3</sup> )	1,297	481	565	3	248	259
Styrene-butadiene (latex).....	8	18	39	( <sup>3</sup> )	65	24	14	12	15	8
Styrene-butadiene (nspf).....	**	**	2	( <sup>3</sup> )	9	--	--	9	--	**
Synthetic rubber.....	8	28	69	( <sup>3</sup> )	265	68	28	93	76	33
Terephthalic acid.....	--	--	--	3.110	--	--	--	--	--	--
Tetrabromobisphenol-A.....	**	**	( <sup>2</sup> )	5.220	1	--	--	( <sup>2</sup> )	( <sup>2</sup> )	**
Tetrachlorophthalic anhydride.....	--	--	--	5.870	--	--	--	--	--	--
Tetrahydrofuran.....	--	--	--	5.280	--	--	--	--	--	--
Texanol benzyl phthalate.....	**	**	11	5.790	21	--	--	--	21	**
Trichloroethylene.....	**	**	3	3.180	9	--	( <sup>2</sup> )	7	2	**
Trimethylolpropane.....	--	--	--	4.450	--	--	--	--	--	--
Unwrought nickel.....	--	--	--	( <sup>3</sup> )	--	--	--	--	--	--
Urea.....	8	25	80	( <sup>3</sup> )	117	25	11	31	49	15
Vinyl acetate.....	**	**	18	2.720	104	13	15	11	64	**
Vinyl chloride.....	**	**	( <sup>2</sup> )	( <sup>3</sup> )	1	1	--	--	--	**
Vinyl resins.....	**	**	( <sup>2</sup> )	( <sup>3</sup> )	3	3	--	--	--	**
Vinyl resins (nspf).....	--	--	--	( <sup>3</sup> )	--	--	--	--	--	--
Wrought nickel rods and wire.....	--	--	--	( <sup>3</sup> )	--	--	--	--	--	--
Other chemical substances.....	71	148	1,002	( <sup>3</sup> )	4,556	1,225	1,135	1,135	1,061	64
			Pounds							
<b>Ozone-depleting chemicals (ODCs), total.....</b>	<b>1,409</b>	<b>2,452</b>	<b>6,491,632</b>	<b>N/A</b>	<b>515,251</b>	<b>102,800</b>	<b>175,948</b>	<b>145,807</b>	<b>90,696</b>	<b>366</b>
<b>ODCs (sold or used), total.....</b>	<b>190</b>	<b>379</b>	<b>134,533</b>	<b>N/A</b>	<b>389,206</b>	<b>83,646</b>	<b>105,115</b>	<b>128,736</b>	<b>71,709</b>	<b>2,048</b>
CFC-11.....	14	32	3,409	5.350	18,238	5,280	4,586	4,432	3,940	1,303
CFC-12.....	58	119	50,749	5.350	271,505	46,258	75,352	98,495	51,400	4,681
CFC-113.....	50	135	7,288	4.280	31,191	11,035	6,050	8,285	5,822	624
CFC-114.....	7	21	2,128	5.350	11,383	8,700	575	669	1,439	1,626
CFC-115.....	8	20	4,213	3.210	13,524	3,090	3,173	3,660	3,601	1,691
Halon-1211.....	**	**	1	16.050	13	--	13	--	--	**
Halon-1301.....	**	**	( <sup>2</sup> )	53.500	26	--	--	26	--	**
Halon-2402.....	--	--	--	32.100	--	--	--	--	--	--
Carbon tetrachloride.....	4	8	11	5.885	66	25	41	( <sup>2</sup> )	( <sup>2</sup> )	17
Methyl chloroform.....	26	60	61,014	0.535	32,643	7,737	10,974	11,369	2,562	1,256
CFC-13.....	6	11	9	5.350	47	18	4	13	12	8
CFC-111.....	--	--	--	5.350	--	--	--	--	--	--
CFC-112.....	**	**	( <sup>2</sup> )	5.350	1	--	( <sup>2</sup> )	--	( <sup>2</sup> )	**

Footnotes at end of table.

**Table 2.--Environmental Excise Taxes After Credits and Refunds, by Type of Substance, 1995--Continued**

[Money amounts are in thousands of dollars, except where noted]

Type of substance	Number of filers <sup>1</sup>	Number of quarterly returns filed	Number of barrels, tons or pounds (thousands)	Tax rate per barrel, ton, or pound (dollars)	Tax after credits and refunds					1995 Average tax per filer
					Total, all quarters	1995 quarter ended--				
						March	June	September	December	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>ODCs (sold or used), total--continued</b>										
CFC-211.....	--	--	--	5.350	--	--	--	--	--	--
CFC-212.....	--	--	--	5.350	--	--	--	--	--	--
CFC-213.....	--	--	--	5.350	--	--	--	--	--	--
CFC-214.....	--	--	--	5.350	--	--	--	--	--	--
CFC-215.....	--	--	--	5.350	--	--	--	--	--	--
CFC-216.....	--	--	--	5.350	--	--	--	--	--	--
CFC-217.....	--	--	--	5.350	--	--	--	--	--	--
ODC used as propellant in metered-dose inhaler.....	**	**	1,651	1.670	2,756	875	--	882	999	**
Other.....	87	139	4,061	N/A	7,813	629	4,345	905	1,933	90
<b>ODCs contained in or used to manufacture taxable imported products, total.....</b>	<b>364</b>	<b>1,139</b>	<b>6,425,902</b>	<b>varies</b>	<b>70,200</b>	<b>17,277</b>	<b>16,993</b>	<b>17,052</b>	<b>18,879</b>	<b>193</b>
CFC-11.....	67	172	2,494	5.350	13,787	4,177	3,586	2,777	3,247	206
CFC-12.....	62	140	2,415	5.350	4,028	1,289	1,043	1,284	412	65
CFC-113.....	297	898	11,424	4.280	46,987	10,801	10,889	11,489	13,807	158
CFC-114.....	**	**	5	5.350	( <sup>2</sup> )	--	( <sup>2</sup> )	--	--	**
CFC-115.....	5	9	18	3.210	58	--	13	44	( <sup>2</sup> )	12
Halon-1211.....	**	**	( <sup>2</sup> )	16.050	1	--	--	--	1	**
Halon-1301.....	--	--	--	53.500	--	--	--	--	--	--
Halon-2402.....	--	--	--	32.100	--	--	--	--	--	--
Carbon tetrachloride.....	**	**	--	5.885	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	**
Methyl chloroform.....	18	43	443	0.535	302	71	93	79	59	17
CFC-13.....	**	**	( <sup>2</sup> )	5.350	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	**
CFC-111.....	--	--	--	5.350	--	--	--	--	--	--
CFC-112.....	6	11	( <sup>2</sup> )	5.350	3	1	( <sup>2</sup> )	( <sup>2</sup> )	1	1
CFC-211.....	--	--	--	5.350	--	--	--	--	--	--
CFC-212.....	--	--	--	5.350	--	--	--	--	--	--
CFC-213.....	--	--	--	5.350	--	--	--	--	--	--
CFC-214.....	--	--	--	5.350	--	--	--	--	--	--
CFC-215.....	--	--	--	5.350	--	--	--	--	--	--
CFC-216.....	--	--	--	5.350	--	--	--	--	--	--
CFC-217.....	--	--	--	5.350	--	--	--	--	--	--
ODCs used as propellant in metered-dose inhaler.....	--	--	--	1.670	--	--	--	--	--	--
Other***.....	128	235	6,409	N/A	5,034	937	1,368	1,378	1,350	39
<b>Floor stocks of ODCs, total****.....</b>	<b>980</b>	<b>1,028</b>	<b>62,321</b>	<b>varies</b>	<b>55,845</b>	<b>1,878</b>	<b>53,839</b>	<b>19</b>	<b>110</b>	<b>57</b>
CFC-11.....	290	297	1,850	1.000	1,850	143	1,704	1	2	6
CFC-12.....	732	758	50,644	1.000	50,644	1,498	49,064	12	70	69
CFC-113.....	249	263	1,670	0.800	1,336	71	1,247	5	12	5
CFC-114.....	61	62	299	1.000	299	9	289	( <sup>2</sup> )	--	5
CFC-115.....	30	30	24	0.600	14	2	12	--	( <sup>2</sup> )	--

Footnotes at end of table.

**Table 2.--Environmental Excise Taxes After Credits and Refunds, by Type of Substance, 1995--Continued**

[Money amounts are in thousands of dollars, except where noted]

Type of substance	Number of filers <sup>1</sup>	Number of quarterly returns filed	Number of barrels, tons or pounds (thousands)	Tax rate per barrel, ton, or pound (dollars)	Tax after credits and refunds					1995 Average tax per filer
					Total, all quarters	1995 quarter ended--				
						March	June	September	December	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Floor stocks of ODCs, total****--continued</b>										
Halon-1211.....	22	22	13	3.000	39	24	15	--	--	2
Halon-1301.....	21	21	26	10.000	265	30	235	--	--	13
Halon-2402.....	**	**	8	6.000	49	--	49	--	--	**
Carbon tetrachloride.....	41	41	270	1.100	298	( <sup>2</sup> )	298	--	--	7
Methyl chloroform.....	225	232	7,225	0.100	722	90	625	( <sup>2</sup> )	8	3
CFC-13.....	80	80	87	1.000	87	1	86	--	--	1
CFC-111.....	7	8	17	1.000	17	2	15	--	--	2
CFC-112.....	**	**	1	1.000	1	--	1	--	--	**
CFC-211.....	--	--	--	1.000	--	--	--	--	--	--
CFC-212.....	**	**	( <sup>2</sup> )	1.000	( <sup>2</sup> )	--	( <sup>2</sup> )	--	--	**
CFC-213.....	**	**	( <sup>2</sup> )	1.000	( <sup>2</sup> )	--	( <sup>2</sup> )	--	--	**
CFC-214.....	**	**	( <sup>2</sup> )	1.000	( <sup>2</sup> )	--	( <sup>2</sup> )	--	--	**
CFC-215.....	**	**	( <sup>2</sup> )	1.000	--	--	--	--	--	**
CFC-216.....	**	**	( <sup>2</sup> )	1.000	( <sup>2</sup> )	--	( <sup>2</sup> )	--	--	**
CFC-217.....	--	--	--	1.000	--	--	--	--	--	--
Other.....	38	39	179	N/A	225	9	198	( <sup>2</sup> )	17	6

N/A-Not applicable.  
<sup>1</sup>Oil Spill Liability Tax suspended effective July 1, 1993 - June 30, 1994. Expired, entirely, effective January 1, 1995.  
<sup>2</sup>Not shown to avoid disclosure of information about specific businesses. However, the data are included in the appropriate totals.  
<sup>3</sup>ODCs are grouped together, based on ODC tax rate, because taxpayers report tax on imported products, rather than individual ODCs. In cases where reported tax rates do not correspond with any (IRS) established rates, and imported product descriptions are unrecognizable, amounts are categorized as 'Other'.  
<sup>4</sup>Floor stock tax is due by June 30th, the end of the second quarter.  
<sup>5</sup> Number of filers does not add to totals because some taxpayers report a tax on more than one substance.  
<sup>6</sup> Less than \$500; or less than 500 barrels, tons or pounds.  
<sup>7</sup> No single tax rate was used. Instead, taxpayers had several methods of reporting tax on imported chemical substances: (1) conversion factor -- calculated by determining the number of tons of each taxable chemical used in the manufacture of 1 ton of the substance, (2) percentage of metal -- calculated by determining the percentage of metal contained in the chemical substances; or (3) percentage of the entry value of the chemical substance. However, these reporting methods do not apply to those chemicals added through petition, allowed under Notice 89-61, 1989-1 CB 717.  
 NOTE: Detail may not add to totals because of rounding.