

OIL SPILL PREVENTION AND ADMINISTRATION FEE RETURN

| | |
|-------------------------|------------------|
| DUE ON OR BEFORE | |
| [FOID] | YOUR ACCOUNT NO. |

| CDTFA USE ONLY | | |
|----------------|------|-----|
| RA-B/A | AUD | REG |
| RR-OS | FILE | REF |
| EFF | | |
| | | |

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION
RETURN PROCESSING BRANCH
PO BOX 942879
SACRAMENTO CA 94279-6147

**READ INSTRUCTIONS
BEFORE PREPARING**

GENERAL INFORMATION

The California Department of Tax and Fee Administration (CDTFA) is responsible for collecting the fees payable under the Lempert-Keene-Seastrand Oil Spill Prevention and Response Act (Government Code section 8670.40).

FILING REQUIREMENTS

Every marine terminal operator shall pay a fee for each barrel of crude oil received from within or outside the state and for every barrel of petroleum products received from outside the state, by any mode of delivery that passed over, across, under or through waters of the state.

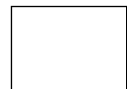
Every refinery operator shall pay a fee for each barrel of crude oil or petroleum products received by any mode of delivery that passed over, across, under or through waters of the state.

The return shall be filed on or before the 25th day of the month following the reporting period together with a payment for the amount of the fee, if any, due for that period. To make your payment online, please visit the CDTFA website. The return must be filed even if no fees are due.

| | | BARRELS | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------------|---------------------------|--------------|
| | | <i>(Round to nearest whole barrel)</i> | | |
| | | (A) CRUDE OIL | (B) PETROLEUM PRODUCTS | (C) TOTAL |
| 1. Crude oil received at a marine terminal from within or outside the state | 1. | | | |
| 2. Crude oil received at a refinery from within or outside the state <i>(effective September 18, 2014)</i> | 2. | | | |
| 3. Petroleum products received at a marine terminal from outside this state | 3. | | | |
| 4. Petroleum products received at a refinery from within or outside the state <i>(effective September 18, 2014)</i> | 4. | | | |
| 5. Total barrels received <i>(add lines 1 through 4 in each column)</i> | 5. | | | |
| 6. Barrels included on lines 1 through 4 for which the fee was previously paid <i>(see Line 6 instructions on back)</i> | 6. | | | |
| 7. Total barrels subject to fee <i>(subtract line 6 from line 5 in columns A and B. Add amounts shown in A and B, and enter total in C)</i> | 7. | | | |
| 8. Rate of fee per barrel | 8. | | \$ | |
| 9. Total amount of fee due <i>(multiply line 7(C) by line 8)</i> | 9. | | \$ | |
| 10. Penalty <i>[multiply line 9 by 10% (0.10) if payment made or return filed after due date shown above]</i> | 10. | PENALTY | \$ | |
| 11. Interest: One month's interest is due on the fee for each month or fraction of a month that payment is delayed after the due date. For assistance, use the Interest Calculator available at the CDTFA website. The adjusted monthly interest rate is | 11. | INTEREST | \$ | |
| 12. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 9, 10, and 11)</i> | 12. | | \$ | |

| | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------|------|
| <i>I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.</i> | | EMAIL ADDRESS | |
| SIGNATURE | PRINT NAME AND TITLE | TELEPHONE () | DATE |

Make check or money order payable to California Department of Tax and Fee Administration.
Always write your account number on your check or money order. Make a copy of this document for your records.



INSTRUCTIONS

OIL SPILL PREVENTION AND ADMINISTRATION FEE RETURN

Payments: To make your payment online, go to our website at www.cdtfa.ca.gov and select "Make a Payment." You can also pay by credit card on our website, or by calling 1-855-292-8931. If paying by check or money order, be sure to include your account number.

DEFINITIONS

These definitions are provided for purposes of the collection and administration of the oil spill prevention and administration fee under Government Code section 8670.40.

Crude oil means petroleum in an unrefined or natural state, including condensate and natural gasoline, and including substances that cut, thin, or otherwise reduce the viscosity of petroleum (Revenue and Taxation Code (R&TC) section 46010).

Facility means any building, structure, installation, or equipment used for the purposes of exploring for, drilling for, producing, storing, gathering, processing, transferring, refining, distributing, or transporting oil that is located in state waters, or is located where a discharge could impact state waters. Facility also includes a marine terminal, a pipeline that transports oil, or a railroad that transports oil as cargo, and a drill ship, semisubmersible drilling platform, jack-up type drilling rig, or any other floating or temporary drilling platform (R&TC 46011).

Marine terminal means any marine facility used for transferring crude oil or petroleum products to or from tankers or barges (R&TC 46017). For the purposes of this section, a marine terminal includes all piping not integrally connected to a *tank facility* as defined in subdivision (n) of section 25270.2 of the Health and Safety Code.

Petroleum products means any liquid hydrocarbon at atmospheric temperature and pressure that is the product of the fractionation, distillation, or other refining or processing of crude oil, and that is used as, usable as, or may be refined as, a fuel or fuel blendstock, including, but not limited to, gasoline, diesel fuel, aviation fuel, bunker fuel, and alcohol fuels containing petroleum products (R&TC 46021).

Refinery means a facility that refines crude oil, including condensate and natural gasoline, into petroleum products, lubricating oils, coke, or asphalt (R&TC 46023).

State waters means any surface water, including saline waters, marine waters, and freshwaters within the boundaries of the state but does not include groundwater (R&TC 46027).

PENALTY FOR LATE FILING AND/OR PAYMENT

If your fee is paid and/or return is filed after the due date shown on the front of the return, a penalty of 10 percent (0.10) of the total fee due should be shown on line 10.

PREPARATION OF RETURN

- Line 1.** Enter the total number of barrels of *crude oil* received at a *marine terminal* from within or outside the state by any mode of delivery that passed over, across, under, or through state waters in column (A).
- Line 2.** Enter the total number of barrels of *crude oil* received at a *refinery* from within or outside the state by any mode of delivery that passed over, across, under, or through state waters in column (A).
- Line 3.** Enter the total number of barrels of *petroleum products* received at a *marine terminal* from outside this state by any mode of delivery that passed over, across, under, or through state waters in column (B).
- Line 4.** Enter the total number of barrels of *petroleum products* received at a *refinery* from within or outside the state by any mode of delivery that passed over, across, under, or through state waters in column (B).
- Line 5.** Enter the total number of barrels of crude oil reported on lines 1 through 4 in column (A) and petroleum products reported on lines 1 through 4 in column (B).
- Line 6.** Enter the total number of barrels of crude oil and petroleum products received and included in lines 1 through 4 for which the fee was already paid in column (A) and (B). Documentation to support that fees have already been paid must be retained in your books and records for a period of four years for all barrels claimed.
- Line 7.** Enter the total barrels subject to the fee by subtracting line 6 from line 5 in columns (A) and (B). Add amounts entered in columns (A) and (B) and enter the total in column (C).
- Line 8.** Enter the current rate of fee per barrel in column (C), if not pre-printed.
- Line 9.** Enter the fee due by multiplying the number of barrels on line 7 by the rate shown on line 8 in column (C).
- Line 10.** Calculate and enter any penalty amount due in column (C). Multiply amount on line 9 by 10% (0.10).
- Line 11.** Calculate and enter any interest amount due in column (C). For assistance, use the Interest Calculator available on the CDTFA website at <https://efile.cdtfa.ca.gov/cdtfawebservices/interestCalculation.jsp>.
- Line 12.** Enter the total amount due and payable, including late filing charges if applicable, in column (C) by adding lines 9, 10, and 11.

If you need additional information, please contact the California Department of Tax and Fee Administration, Return Processing Branch, P.O. Box 942879, Sacramento, CA 94279-0088. You may also visit the CDTFA website at www.cdtfa.ca.gov or call the Customer Service Center at 1-800-400-7115 (TTY:711); from the main menu, select the option Special Taxes and Fees.