

**OIL SPILL RESPONSE FEE ANNUAL INFORMATION RETURN**

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

DUE ON OR BEFORE	PERIOD BEGIN DATE	PERIOD END DATE	<b>CDTFA USE ONLY</b> EFF  PM  <b>READ INSTRUCTIONS BEFORE PREPARING</b>
YOUR ACCOUNT NUMBER			

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION  
 RETURN PROCESSING BRANCH  
 PO BOX 942879  
 SACRAMENTO CA 94279-0030

Please check this box if this filing represents an **AMENDED RETURN**.

**GENERAL INFORMATION**

The California Department of Tax and Fee Administration (CDTFA) is responsible for collecting fees and information under the Lempert-Keene-Seastrand Oil Spill Prevention and Response Act. State law requires the filing of annual information returns.

**FILING REQUIREMENTS**

**Marine Terminal Operators.** You are required to complete and file this form to report: (1) the number of barrels of petroleum products received at a marine terminal within California by a vessel arriving from a point of origin outside California; and (2) the number of barrels of crude oil that are transported from within California by vessel to a destination outside California.

**Pipeline Operators.** You are required to complete and file this form to report: (1) the number of barrels of petroleum products transported into California by pipelines operating across, under, or through the waters of this state; and (2) the number of barrels of crude oil transported out of California by pipeline.

**Refinery Operators.** You are required to complete and file this form to report the number of barrels of crude oil received at a refinery within California.

*Note:* This annual return covers a one-year calendar period and must be filed on or before the due date shown above. The return must be filed even if you have no barrels to report during this reporting period. No fee is due with this return.

		<b>BARRELS</b> <i>(round to the nearest whole barrel)</i>		
		<b>A</b> <b>CRUDE OIL</b>	<b>B</b> <b>PETROLEUM PRODUCTS</b>	<b>C</b> <b>TOTAL</b>
1.	Crude oil received at a refinery within this state	1.		
2.	Petroleum products received at a marine terminal by vessel from a point of origin outside this state	2.		
3.	Petroleum products transported into this state by means of a pipeline across, through, or under state waters	3.		
4.	Crude oil transported from a marine terminal by means of a vessel to a destination outside this state	4.		
5.	Crude oil transported by a pipeline operator to a destination outside this state	5.		
6.	<b>TOTAL BARRELS</b> <i>(add lines 1 through 5)</i>	6.		

For our privacy policy and notice, visit our webpage at [www.cdtfa.ca.gov/privacy.htm](http://www.cdtfa.ca.gov/privacy.htm), or go to [www.cdtfa.ca.gov/formspubs/forms.htm](http://www.cdtfa.ca.gov/formspubs/forms.htm) and search for **CDTFA-324-GEN-WEB**, *Privacy Notice-Website-No Action Needed*.

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.		EMAIL ADDRESS	
SIGNATURE	PRINT NAME AND TITLE	TELEPHONE	DATE

Make a copy of this document for your records.

## INSTRUCTIONS FOR PREPARING THE OIL SPILL RESPONSE FEE ANNUAL INFORMATION RETURN

### DEFINITIONS

*Marine terminal* means any marine facility used for transferring oil, petroleum products, or renewable fuel to or from tankers or barges (Revenue and Taxation Code [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.

*Facility* means any building, structure, installation, or equipment used for the purposes of exploring for, drilling for, producing, storing, gathering, handling, transferring, processing, refining, distributing, or transporting oil that is located in state waters, or is located where a discharge could impact state waters (R&TC 46011).

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

*Pipeline* means any pipeline used at any time to transport crude oil or petroleum products (R&TC 46022).

*Barge* means any vessel that carries oil, petroleum products, or renewable fuel in commercial quantities as cargo, but is not equipped with a means of self-propulsion (R&TC 46007).

*Tanker* means any self-propelled waterborne vessel constructed or adapted for the carriage of oil in bulk or in commercial quantities as cargo (R&TC 46028).

*Vessel* means a tanker or barge as defined above (R&TC 46029).

*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, is useable as, or may be refined as a fuel or fuel blendstock, including, but not limited to, gasoline, diesel fuel, aviation fuel, bunker fuel, and renewable fuel\* containing more than five percent petroleum products (R&TC 46021).

*\*As of July 22, 2021, the definition of petroleum products was changed to remove reference to alcohol fuels that contain petroleum products and includes renewable fuel containing more than five percent petroleum products.*

*Crude oil* means petroleum in an unrefined or natural state including condensate and natural gasoline, and includes substances that enhance, cut, thin, or otherwise reduce viscosity (R&TC 46010).

### PREPARATION OF THE RETURN

**For all lines enter total number of barrels for reporting period.**

- Line 1.** Enter the total number of barrels of crude oil received at a refinery located in this state in columns A and C.
- Line 2.** Enter the total number of barrels of petroleum products received at a marine terminal within this state by means of a vessel from a point of origin outside this state in columns B and C.
- Line 3.** Enter the total number of barrels of petroleum products transported into this state by means of a pipeline operating across, through, or under state waters in columns B and C.
- Line 4.** Enter the total number of barrels of crude oil transported from a marine terminal by means of a vessel to a destination outside this state in columns A and C.
- Line 5.** Enter the total number of barrels of crude oil transported by a pipeline operator to a destination outside this state in columns A and C.
- Line 6.** Add the total number of barrels reported on lines 1 through 5 in columns A and B, and enter the total of those columns in column C.

For more information, visit our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov). You may also call our Customer Service Center at 1-800-400-7115 (CRS:711); from the main menu, select the option *Special Taxes and Fees*. Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.