Guidance for RFS 2013, 2014 & 2015 Annual Compliance Reporting

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Compliance Division
Office of Transportation and Air Quality
U.S. Environmental Protection Agency

Guidance for RFS 2013, 2014 & 2015 Annual Compliance Reporting

This guidance document is intended to assist obligated parties and renewable fuel exporters in reporting their Renewable Fuel Standard (RFS) Renewable Volume Obligations (RVOs) reporting for the 2013, 2014 and 2015 compliance years. In addition to this guidance document, additional information can be found on the RFS website at: http://www.epa.gov/renewable-fuel-standard-program

Any obligated party, as described in §80.1406, that produced or imported gasoline or Motor Vehicle or nonroad, locomotive, or marine (MVNRLM) diesel fuel for use in the contiguous 48 states plus Hawaii (Alaska if they opt-in) during a given compliance period must submit an RFS Annual Compliance Report pursuant to §80.1451(a).

Any exporter of renewable fuels, as described in §80.1430, that exported a volume of renewable fuel from the contiguous 48 states plus Hawaii (Alaska if they opt-in) during a given compliance period must submit an RFS Annual Compliance Report pursuant to §80.1451(a). Parties that have more than one business activity that generate multiple RVOs, must report the information separately (i.e. imports, exports, and refining obligations must be met separately). Further, prior to retiring RFS Renewable Identification Numbers (RINs) for compliance, gasoline and diesel refiners are required to indicate the compliance level that they choose to report based on aggregate (or refinery by refinery) in the OTAQReg: Fuels Programs Registration interface on Central Data Exchange (CDX). *Note:* The compliance level only needs to be indicated in OTAQReg once unless the company plans to change their compliance level. However, if the obligated party carries a deficit from one year to the next, then the party must maintain the same approach to aggregation in the next calendar year per §80.1427(b)(1)(iv).

This guidance document will briefly discuss features that have been implemented in the EPA Moderated Transaction System (EMTS) to assist obligated parties and renewable fuel exporters with their RFS annual compliance requirements. These features will aid users in completing their RFS0303 Annual Compliance Report, which is required pursuant to §80.1451(a). For more information on all EMTS features, please visit the EMTS documents web page at: http://www.epa.gov/fuels-registration-reporting-and-compliance-help/how-use-emts-report-transactions-fuel-programs

Regulated parties may use this document to aid in achieving compliance with the RFS program regulations. However, this document does not in any way alter the requirements of those regulations. This document does not establish or change legal rights or obligations. It does not establish h binding rules or requirements and is not fully determinative of the issues addressed. Agency decisions in any particular case will be made applying the laws and regulations on the basis of specific facts and actual action.

Contents

1.0 General Information for Obligated Parties

All obligated parties are required to submit the RFS0303: RFS Annual Compliance Report. The RFS0303 report is used to demonstrate compliance with the RVOs that obligated parties and renewable fuel exporters acquired based on their compliance year activities.

The following information is general information for all obligated parties and exporters. Specific information based on the business activities of an obligated party or exporter can be found in sections 2 through 4.

1.1 What information do I have to submit?

Obligated parties and renewable fuel exporters are required to submit all information listed in §80.1451(a). All of the required RFS RIN information will be entered and submitted in the RFS0303 report.

1.2 What RINs can be used to satisfy each RVO?

Renewable Volume Obligation Nesting:

RVOs are "nested," meaning that certain types of RINs can be used to satisfy multiple RVOs. For example, a RIN with a D code of 4 may be used toward satisfying a biomass-based diesel RVO, an advanced biofuel RVO, and renewable fuel RVO for the same compliance year. However, a RIN with a D code of 5 or 6 may not be used to meet a biomass-based diesel RVO.

Different Types of RINs:

Under RFS, certain types of RINs can be used to fulfill various obligations. Pursuant to 40 CFR 80.1427(a)(2)-(4), the following types of RINs may be used to satisfy the specific RVOs:

Table 1 – Which RIN D codes can satisfy each Renewable Volume Obligation (RVO) pursuant to 40 CFR 80.1427(a)(2)-(4)?

D Code	Cellulosic Biofuel RVO	Biomass-Based Diesel RVO	Advanced Biofuel RVO	Renewable Fuel RVO
3	✓		✓	✓
4		✓	✓	✓
5			✓	✓
6				✓
7	✓*	✓*	✓	✓

Note: * indicates a RIN with a D code of 7 may be used to meet either the Cellulosic Biofuel RVO or the Biomass-Based Diesel RVO, but not both RVOs pursuant to 40 CFR 80.1427(3)(ii).

Additional Notes:

1) When filling out the RFS0303 report, parties must carry the entire number of RINs used for compliance purposes throughout the nested standards regardless of showing an excess of RINs for another RVO category. In a given compliance year, the number of cellulosic biofuel and biomass-based diesel RINs may cover the advanced biofuel RVO in excess. The number of RINs retired should not be reduced to equal the advanced biofuel RVO, but instead should show a retirement in excess for the advanced biofuel RVO row.

Example 1:
- An obligated party uses 400 <u>D3</u> 2014 RFS RINs for compliance, then 400 must appear in field 16 for the rows with "CB", "AB", and "RF" in field 9.

Renewable Volume Obligation (Name)	~	Prior-year RFS RINs used, D code of 3	Current-year RFS RINs used, D code of 3	Prior-year RFS RINs used, D code of 4
CB	~	NA	400	NA
BD	~	NA	NA	NA
AB	~	NA	400	NA
RF	~	NA	400	NA

- An obligated party uses 110,000 <u>D4</u> 2014 RFS RINs for compliance, then 110,000 must appear in field 17 for the rows with "BD", "AB", and "RF" in field 9.

Renewable Volume Obligation (Name)	~	Prior-year RFS RINs used, D code of 3	Current-year RFS RINs used, D code of 3	Prior-year RFS RINs used, D code of 4
CB	~	NA	NA	NA
BD	~	NA	NA	110,000
AB	~	NA	NA	110,000
RF	~	NA	NA	110,000

2) RINs can only be used in one compliance year
3) The value of prior-year RINs may not exceed values determined by the following equations:
(Prior years RINs used)$_{CB} \leq 0.20$ * Current-year RVO$_{CB}$
(Prior years RINs used)$_{BD} \leq 0.20$ * Current-year RVO$_{BD}$

(Prior years RINs used)$_{AB}$ ≤ 0.20 * Current-year RVO$_{AB}$
(Prior years RINs used)$_{RF}$ ≤ 0.20 * Current-year RVO$_{RF}$

EMTS Features
Compliance Data User Interface in EMTS

The Compliance Data user interface page in EMTS is a listing of all RINs retired for compliance, broken out by:
- RIN Type (D code)
- RIN Year
- Compliance Level (AGREF, AGIMP, EXPRT, or refinery-by-refinery)
- RIN Quantity

This page provides total RIN quantities that have been retired for compliance and may be used as a reference for the Annual Compliance Report. Specifically, this page will assist parties to complete fields 15 through 24 of the RFS0303 Annual Compliance Report.

This interface can be found under the Reports Tab on the horizontal toolbar in EMTS.

1.3 What are the deadlines?

Table 2 – Annual Compliance & Attest Reporting deadlines

Regulated Party Category	Revised Annual Compliance Deadline	Revised Attest Engagement Reporting Deadline
2013 Compliance Year		
RIN-generating renewable fuel producers and importers; other parties owning RINs	N/A	March 1, 2016
Independent third-party auditors	N/A	N/A
Renewable fuel exporters	March 1, 2016	June 1, 2016
Obligated parties	March 1, 2016	June 1, 2016
2014 Compliance Year		
RIN-generating renewable fuel producers and importers; other parties owning RINs	N/A	March 1, 2016
Independent third-party auditors	N/A	March 1, 2016
Renewable fuel exporters January 1 – September 16, 2014	Partial report: March 31, 2015 Full report: March 1, 2016	Partial report: June 1, 2015 Full report: June 1, 2016
Renewable fuel exporters September 17 – December 31, 2014	March 31, 2015	June 1, 2015
Obligated parties	August 1, 2016	December 1, 2016
2015 Compliance Year		
RIN-generating renewable fuel producers and importers; other parties owning RINs	N/A	June 1, 2016
Independent third-party auditors	N/A	June 1, 2016
Renewable fuel exporters	March 31, 2016	June 1, 2016

| Obligated parties | December 1, 2016 | March 1, 2017 |

Additional RFS EMTS RIN Notes:

1. In order to retire RFS RINs for compliance by the deadline, all transactions must be completed and processed in EMTS prior to the deadline. Although EMTS can accept and process certain transactions rather quickly, RIN retirements may take longer to process when multiple RIN batches are involved. If EMTS is unable to process the transactions by the deadline, then those RINs will be unavailable for retirement for that compliance year.

2. As discussed above, RIN retirements may take longer to process when multiple RIN batches are involved. Due to a longer processing time, a session in the EMTS User Interface may timeout prior to the processing completion. Therefore, EPA suggests that parties who intend to retire a large quantity of RINs for compliance use an XML file. XML files should be submitted at least one week prior to the compliance deadline. Obligated parties using the web user interface should retire no more than one million RINs at a time to avoid system delays.

2.0 Obligated Parties: Refiners or Importers of gasoline or diesel fuel

Obligated parties under the RFS program are refiners or importers of gasoline or diesel fuel. Refiners may comply in the aggregate or on a refinery-by-refinery basis. Prior to the retirement of RFS RINs in EMTS, refiners must update their registration via the OTAQReg: Fuels Programs Registration application to indicate how they plan to comply.

Note: The compliance level only needs to be indicated in OTAQReg once unless the company plans to change their compliance level. However, if the obligated party carries a deficit from one year to the next, then the party must maintain the same approach to aggregation in the next calendar year per §80.1427(b)(1)(iv).

2.1 Refiners: Selecting Compliance Level in CDX

Pursuant to 80.1406(c)(1), an obligated party may comply with its annual compliance requirements for all of its refineries in aggregate, or for each refinery individually. However, if the obligated party carries a deficit from one year to the next, then the party must maintain the same approach to aggregation in the next calendar year per §80.1427(b)(1)(iv).

Note: The compliance level only needs to be indicated in OTAQReg once unless the company plans to change their compliance level. The compliance level must be submitted and activated by EPA prior to the retirement of RINs for compliance.

More information on updating company registrations can be found at http://www.epa.gov/fuels-registration-reporting-and-compliance-help/how-register-company-fuel-programs.

In order to select the compliance level, a CDX user will login to CDX and:
1. Select the **OTAQReg: Fuels Programs Registration** link.
2. On the OTAQ Registration Program Home page, select your company by clicking the **Company Name**.
3. Select the <u>EDIT</u> button in the top right corner of the page.
4. Scroll down to the bottom of the page and select the compliance level.

5. Once the compliance level has been selected, if no other updates need to be made in the registration, click **Review** at the <u>top corner</u> of the page.
6. Review the information. The user will be unable to edit any information on this page. If the information looks correct, click **Submit** at the <u>bottom</u> of the page.
7. The user must save and print out the PDF forms that are generated on the **Company Information: Print and Sign** page. Once the forms are printed, click **Continue.**

Note: The PDF registration must be printed and signed by the Responsible Corporate Officer (RCO) that EPA currently has on file for the company. These forms must be sent to EPA by either:

	Commercial Delivery:
US Mail:	U.S. Environmental Protection Agency
U.S. Environmental Protection Agency	William Jefferson Clinton Building -
Fuels Programs Registration (6405A)	North
Pennsylvania Avenue, NW Washington, DC 20460	Mail Code 6405A, Room 6520V
	1200 Pennsylvania Ave, NW
	Washington, DC 20004

8. You will be taken back to the OTAQ Registration Home page where you should be able to see a pending company update request.

2.2 Obligated Parties: RFS0303 Guidance

The RFS0303 reporting instructions can be found on the Renewable Fuel Standards Reporting Forms web page at http://www.epa.gov/fuels-registration-reporting-and-compliance-help/rfs0303-rfs-annual-compliance-report.

Please refer to Appendix I for Field No., Field Name, and Field Description for the RFS0303 Form.

Gasoline or Diesel Refiners
In the "Compliance Basis/Facility ID" field (Field No. 8) of the RFS0303 report, the refiner must enter either AGREF (aggregate) or the 5-digit facility ID (refinery-by-refinery). Regardless, the party will have at least four rows, one for each RVO.

Note: If complying refinery-by-refinery, one row for each RVO at each refinery (e.g. 2 refineries will have 8 rows, 3 refineries would have 12 rows).

Gasoline or Diesel Importers
Importers, of gasoline or diesel, must comply in aggregate.
In Field 8 of the RFS0303 report, the importer must enter AGIMP and will have four rows, one for each RVO.

2.3 Obligated Parties: Report Calculations

2.3.1 RFS Standards

EPA establishes the RFS standards (40 CFR 80.1405) through a notice-and-comment rulemaking process with opportunity for public comment and stakeholder engagement.

Table 3 – RFS Final Percentage Standards

	2013	2014	2015	2016
Cellulosic biofuel	0.00%	0.019%	0.069%	0.128%
Biomass-based diesel	1.13%	1.41%	1.49%	1.59%
Advanced biofuel	1.62%	1.51%	1.62%	2.01%
Renewable fuel	9.74%	9.19%	9.52%	10.10%

2.3.2 RVO Calculation
The RVO for an obligated party are determined according to the following formulas:

$$RVO_i = (RFStd_i * (GV_i + DV_i)) + D_{i-1}$$

Where:

$RVO_{RF,i}$ = The Renewable Volume Obligation for renewable fuel for an obligated party for calendar year i, in gallons.

$RFStd_{RF,i}$ = The standard for renewable fuel for calendar year i, determined by EPA pursuant to §80.1405, in percent.

GV_i = The non-renewable gasoline volume, which is produced in or imported into the 48 contiguous states or Hawaii by an obligated party in calendar year i, in gallons.

DV_i = The non-renewable diesel volume, produced in or imported into the 48 contiguous states or Hawaii by an obligated party in calendar year i, in gallons.
D_{i-1} = Deficit carryover from the previous year for renewable fuel, in gallons

Sample Calculations – Refer to Appendix II - Sample Annual Compliance Report

- From the sample table, RVO for 2015 Biomass-based Diesel (BD) should be:

$$RVO_{BD,2015} = \left(\frac{1.49}{100} * 72{,}000{,}000\right) + 14{,}900 = 1{,}087{,}700$$

- RVO for 2014 Advanced Biofuel (AB) should be:

$$RVO_{AB,2014} = \left(\frac{1.51}{100} * 60{,}000{,}000\right) = 906{,}000$$

2.3.3 Deficit Calculation

An obligated party who fails to meet its obligation in a given year may carryover a deficit into the following year pursuant to 40 CFR 80.1427(b) given that they meet the following requirements:
A deficit has not been carried over from the previous year for that specific RVO; and the party meets all RVOs of the deficit category in the following year.

A deficit is calculated according to the following formula:
$D_i = RVO_i - [(\Sigma RINNUM)_i + (\Sigma RINNUM)_{i-1}]$

Where:

D_i = The deficit, in gallons, generated in calendar year i that must be carried over to year i+1 if allowed pursuant to paragraph (b)(1) of this section.

RVO_i = The Renewable Volume Obligation for the obligated party or renewable fuel exporter for calendar year i, in gallons.

$(\Sigma RINNUM)_i$ = Sum of all acquired gallon-RINs that were generated in year i and are being applied towards the RVO_i, in gallons.

$(\Sigma RINNUM)_{i-1}$ = Sum of all acquired gallon-RINs that were generated in year i-1 and are being applied towards the RVO_i, in gallons.

Sample Calculations - Refer to Appendix II - Sample Annual Compliance Report
- For Report year 2014, RVO name as **CB**, the Deficit RVO calculation should be:
  $D_{2014} = 11{,}400 - [(8000)] = 3{,}400$

- For Report year 2014, RVO name as **BD**, the Deficit RVO calculation should be:
  $D_{2014} = 846{,}000 - [(900{,}000)] = -54{,}000 \Rightarrow$ Deficit should be 0

- For Report year 2014, RVO name as **AB**, the Deficit RVO calculation should be:
  $D_{2014} = 906{,}000 - [(8{,}000 + 900{,}000 + 40{,}000) + (2{,}000)] = -44{,}000 \Rightarrow$ Deficit should be 0

- For Report year 2014, RVO name as **RF**, the Deficit RVO calculation should be:
  D_{2014}= 5,544,000 – [(8,000 + 90,000 +40,000+4,200,000) + (2,000 + 67,000)] = 327,000

2.3.4 RFS Annual Report Checklist

- Renewable fuel exporters that have an RVO other than renewable fuel incur nested obligations (e.g. for an export of biodiesel, an exporter will have a Biomass-Based Diesel RVO, Advanced Biofuel RVO, and a Renewable Fuel RVO).

Table 4 describes Fields that must contain "NA" in the RFS0303: RFS Annual Compliance Report for each RVO

RVO (name)	Prior-year RFS RINs used, D code of 3	Current-year RFS RINs used, D code of 3	Prior-year RFS RINs used, D code of 4	Current-year RFS RINs used, D code of 4	Prior-year RFS RINs used, D code of 5	Current-year RFS RINs used, D code of 5	Prior-year RFS RINs used, D code of 6	Current-year RFS RINs used, D code of 6	Prior-year RFS RINs used, D code of 7	Current-year RFS RINs used, D code of 7	Cellulosic Biofuel Waiver Credits Used	Cellulosic Biofuel Waiver Credits Payment Method	Cellulosic Biofuel Waiver Credits ID
CB			NA	NA	NA	NA	NA	NA					
BD	NA	NA			NA	NA	NA	NA			NA	NA	NA
AB							NA	NA			NA	NA	NA
RF											NA	NA	NA

- The amount of Prior-year RINs that may be used for compliance must be less than equal to 20% of the RVO:

Prior-year RINs used for each RVOs ≤ 0.20 x RVO

Sample Calculation - Refer to Appendix II - Sample Annual Compliance Report

- For a report year 2015 with RVO name as **CB**, the amount of prior year RINs that may be used for compliance must satisfy the following formulas:

  $3,000 \leq 0.20 \times 53,080$

- For a report year 2015 with RVO name as **RF**, the amount of prior year RINs that may be used for compliance must satisfy the following formulas:

  $[3,000+300,000] \leq 0.20 \times 7,181,400$

3.0 Renewable Fuel Exporters

Renewable fuel exporters must comply in aggregate.

In [Field No. 8] of the RFS0303 report, the exporter must enter EXPRT and will have between one and four rows based on the export activity.

Note: Renewable fuel exporters that have an RVO other than renewable fuel incur nested obligations (e.g. for an export of biodiesel, an exporter will have a Biomass-Based Diesel RVO, an Advanced Biofuel RVO, and a Renewable Fuel RVO). Table 2 describes which volumes of renewable fuel need to be included when an exporter calculates their RVO(s), pursuant to §80.1407.

Table 5 – This table provides examples of which volumes of a renewable fuel export incur specific Renewable Volume Obligations (RVO) pursuant to §80.1430.

Renewable Fuel Export	Cellulosic Biofuel RVO	Biomass-Based Diesel RVO	Advanced Biofuel RVO	Renewable Fuel RVO
Biodiesel	No	Yes	Yes	Yes
Non-Ester Renewable Diesel	No	Yes	Yes	Yes
Cellulosic Biofuel	Yes	No	Yes	Yes
Cellulosic Diesel	Either Cellulosic Biofuel or Biomass-Based Diesel (only 1)		Yes	Yes
Advanced Biofuel	No	No	Yes	Yes
Renewable Fuel	No	No	No	Yes

3.1 Exporters: RFS0303 Guidance

The RFS0303 reporting instructions can be found on the Renewable Fuel Standards Reporting Forms web page at
http://www.epa.gov/fuels-registration-reporting-and-compliance-help/list-all-quarterly-and-annual-reports-renewable

3.2 Exporters: Deficit Carryovers

Please refer to **Section 2.3.3** for deficit carryovers calculation

3.3 Exporter Renewable Volume Obligations (ERVOs)

An exporter of renewable fuel shall determine its Exporter Renewable Volume Obligations from the volumes of the renewable fuel exported.

$$ERVO_i = VOL_k * EV_k$$

Where:
$ERVO_i$ = The Exporter Renewable Volume Obligation for discrete volume k, in gallons.

k = A discrete volume of exported renewable fuel that is exported in a single shipment.

VOL_k = The standardized volume of discrete volume k, in gallons, calculated in accordance with §80.1426(f)(8).

EV_k = The equivalence value associated with discrete volume k.

If the exporter knows or has reason to know that a volume of exported renewable fuel is cellulosic diesel, the exporter must treat the exported volume as either cellulosic biofuel or biomass-based diesel when determining his Renewable Volume Obligations

For the purposes of calculating the Renewable Volume Obligations:

- If the equivalence value for a volume of exported renewable fuel can be determined pursuant to §80.1415 based on its composition, then the appropriate equivalence value shall be used in the calculation of the exporter's Renewable Volume Obligations
- If the category of the exported renewable fuel is known to be biomass-based diesel but the composition is unknown, the value of EV_k shall be 1.5.
- If neither the category nor composition of a volume of exported renewable fuel can be determined, the value of EV_k shall be 1.0.

For renewable fuels that are in the form of a blend at the time of export, the exporter shall determine the volume of exported renewable fuel based on one of the following:

- Information from the supplier of the blend of the concentration of renewable fuel in the blend.
- Determination of the renewable portion of the blend using Method B or Method C of ASTM D 6866 (incorporated by reference, see §80.1468), or an alternative test method as approved by the EPA.
- Assuming the maximum concentration of the renewable fuel in the blend as allowed by law and/or regulation.

Each exporter of renewable fuel must fulfill its ERVO for each discrete volume of exported renewable fuel within thirty days of export, and must demonstrate compliance with its ERVOs pursuant to §80.1427(c).

4.0 Purchasing Cellulosic Biofuel Waiver Credits

Any obligated party, as described in §80.1406, that produces or imports Gasoline or MVNRLM Diesel fuel for use in the contiguous 48 states plus Hawaii (Alaska if they opt-in) during a given compliance period, must submit an RFS Annual Compliance Report under §80.1451(a).

Pursuant to §80.1456, if EPA reduces the applicable volume of cellulosic biofuel pursuant to section 211(o)(7)(D)(i) of the Clean Air Act (42 U.S.C. 7545(o)(7)(D)(i)) for any given compliance year, then EPA will provide cellulosic biofuel waiver credits for purchase for that compliance year. This excludes biodiesel producers registered as diesel refiners and does not apply to renewable fuel exporters.

EPA has three methods for obligated parties to purchase EPA Cellulosic Biofuel Waiver Credits (Only **one** may be used):
1. Pay.gov electronic payment (credit card, debit card, or eCheck);
2. Fedwire payment (bank wire transfer); or
3. Mail Payment (paper check).

4.1 Pay.gov Electronic Payments

The OTAQ Cellulosic Biofuel Wavier Credits application is hosted by the Central Data Exchange (CDX). CDX is the system that EPA has provided to all programs to standardize and centralize the reporting functions and data submissions that are required of the various EPA regulated communities. In order to access Cellulosic Biofuel Waiver Credits, users must first be registered users of CDX.

4.1.1 Associating with an obligated party in CDX OTAQReg (Fuels Programs Registration system)

To access Pay.gov, the user must first be associated with an obligated party within CDX OTAQReg (Fuels Programs Registration system) with the "Cellulosic Biofuel Waiver Credits (Pay.gov) Submitter" role.

Please refer to the following website for guidance on associating with a company or adding a new role to an existing association within CDX OTAQReg: http://www.epa.gov/fuels-registration-reporting-and-compliance-help/user-associations-fuel-programs-systems

4.1.2 Adding Pay.gov application to an existing CDX account:

In order to access Pay.gov, the user must add the application to their CDX account if they do not already have this application listed on their **MyCDX** page. Please add the Pay.gov application by following these steps:

- Login to CDX (http://cdx.epa.gov)
- You will be at the **MyCDX** page. Select the "Add Program Service" button:

- On the **Edit Account Profile** page, select the "OTAQWaiverCredits: Cellulosic Biofuel Waiver Credits Pay.gov Application" link:

IEPB: Exchange Network Grant Semi-Annual Reporting Forms
LEAD: Lead-Based Paint Program
LEXIS: 3rd Party Validation Test Application
MYRCRAID: My Resource Conservation and Recovery Act Identification
NEMI-CBR: National Environmental Methods Index Contaminants
NeT: NPDES eReporting Tool (2)
ODS: Ozone Depleting Substances
OTAQDCFUEL: Office of Transportation Air Quality DC FUEL Program
OTAQEMTS: Office of Transportation and Air Quality EPA Moderated Transaction System
OTAQREG: Office of Transportation and Air Quality Fuels Registration
OTAQWaiverCredits: Cellulosic Biofuel Waiver Credits Pay.gov Application
PHASE: Public Health Air Serveillance Evaluations
PSP: Pesticide Submission Portal
R7Exchange: R7 File Exchange
R9Exchange: R9 File Exchange
RMPESUBMIT: Risk Management Plan

- On the next page, select the "Submitter" role in the drop-down menu and then select the "Request Role Access" button:

- On the next page, you will be prompted to select an organization. You should already have a "Current Organization" under which you have added your other OTAQ program services. Select the appropriate organization and then select the "Submit Request for Access" button:

- You will then see a message indicating that you have successfully added the Pay.gov application under your organization:

4.1.2 Accessing the Cellulosic Biofuel Waiver Credit Program Application

In order to access the Cellulosic Biofuel Waiver Credit Program Application,

the

"OTAQWaiverCredits: Cellulosic Biofuel Waiver Credits Pay.gov Application" must be active in the user profile. Once it is active, it will show up on the **MyCDX** homepage. Click on the "OTAQWaiverCredits: Cellulosic Biofuel Waiver Credits Pay.gov Application" link to continue:

- The Cellulosic Biofuel Waiver Credit Program Home page looks like this:

- Once on the homepage, click on "Purchase Credits" link to the left of the page.
- The "Purchase Information" page is where you will provide your payment information:

- The following information must be provided on the **Purchase Credits** page:
- Company Name (selected from the drop down menu)
- Compliance Level
- Facility ID (only required if complying on a refinery by refinery basis)
- Number of Credits to be purchased.

- Once all the information has been entered on the **Purchase Credits** page, click the "Calculate Total" button.

- This will direct you to the **Review Purchase Information** page:

- Confirm the following information on the **Purchase Information** page:
  - Amount of credits being purchased
  - Per-credit price
  - Total purchasing price
- If all the information looks correct click the "Continue to Pay.gov" button.
- **Payment Information** must be entered in order to continue with the purchase:

Cellulosic Biofuel Waiver Credits

System Message

- The system has populated the Payment Date with the next available payment date.

Online Payment   Return to your originating application

Step 1: Enter Payment Information   1 | 2

Pay Via Bank Account (ACH) About ACH Debit

Required fields are indicated with a red asterisk *

Account Holder Name: _____ *

Payment Amount: $68,624.50

Account Type: [▼] *

Routing Number: _____ *

Account Number: _____ *

Confirm Account Number: _____ *

Check Number: _____

Routing Number   Account Number   Check Number

⑆0 26 946 783⑆: 9 243 76 7390⑈ 1 234

Payment Date: 02/11/2016

Number of Credits: 140050

Total Purchase (in USD): 68624.5

Company Name: SRATEST 6

Company ID: 5877

Facility ID (only if complying on a Refiner by Refiner basis):

Select the"Continue with ACH Payment" button to continue to the next step in the ACH Debit Payment Process.

[Continue with ACH Payment] [Cancel]

- Once all the information is added, click the "Continue with ACH Payment" button to continue.

- The **Authorize Payment** page contains the payment summary. Users may opt to enter an email address to receive a confirmation receipt:

Cellulosic Biofuel Waiver Credits

Online Payment   Return to your originating application
Step 2: Authorize Payment   1 | 2
Payment Summary   Edit this information

Account Holder Name: Test   **Payment Date:** 02/11/2016
Payment Amount: $68,624.50   **Number of Credits:** 140050
Account Type: Personal Checking   **Total Purchase (in USD):** 68624.5
Routing Number: 042000424   SRATEST
Account Number: ************1234   **Company Name:** 6
Check Number: 5678   **Company ID:** 5877
                                    **Facility ID (only if complying on a Refiner by
                                                     Refiner basis):**

Email Confirmation Receipt
To have a confirmation sent to you upon completion of this transaction, provide an email address and confirmation below.

Email Address: [   ]

Confirm Email Address: [   ]

CC: [   ]   *Separate multiple email addresses with a comma*

Authorization and Disclosure

Required fields are indicated with a red asterisk *

I agree to the authorization and disclosure language. ☐ *

Authorization and Disclosure--Consumers and Businesses

The debit transaction(s) to which you are agreeing are handled on behalf of Federal agencies by "Pay.gov," which consists of services offered by the U.S. Treasury Department's Bureau of the Fiscal Service. As used in this document, "we" or "us" refers to the Bureau of the Fiscal Service and its agents and contractors operating Pay.gov. "You" refers to the end-user reading this document and agreeing to it prior to engaging in a debit transaction.

I. Consumers

A. Authorization

You acknowledge that you have read and understand the consumer disclosure language and authorize the Federal Reserve Bank of Cleveland to debit the named financial institution account. This authorization is to remain in full force and effect until we have received notification of its termination in such time and in such manner as to afford Pay.gov a reasonable opportunity to act on it, or unless otherwise terminated for any reason by Pay.gov.

B. Disclosure

View Authorization and Disclosure in a separate window.

Press the "Submit Payment" Button only once. Pressing the button more than once could result in multiple transactions.

[Submit Payment]   [Cancel]

Note: Please avoid navigating the site using your browser's Back Button - this may lead to incomplete data being transmitted and pages being loaded incorrectly. Please use the links provided whenever possible.

- If all the information is correct, the user must read accept the Authorization and Disclosure statement by clicking on the check box. Then the user may click "Submit Payment."

- Once the submission has been accepted, the **Credit Purchase History Detail** page will be displayed. At the top of this page, it will indicate that the submission was successfully received:

If you have any questions relating to purchasing waiver credits please contact the EPA Fuels Programs and EMTS Support Line: support@epamts-support.com.

4.2 Electronic Payments via Fedwire

Be sure to include your Company Name, Company ID and reference "EPA Cellulosic Biofuel Waiver Credits" on the funds transfer.

Receiving Financial Institution = TREAS NYC
Receiving FI ABA (routing #) = 021030004
Beneficiary Account = 68011233
Beneficiary Name = EPA

On the RFS0303 Report, [Field No. 26] = Fedwire

4.3 Mail Payment

Parties must submit the RFS Cellulosic Biofuel Waiver Credit Form along with their paper checks. This form can be found on the RFS Reporting Forms webpage http://www.epa.gov/fuels-registration-reporting-and-compliance-help/cellulosic-waiver-credit-form.

In addition to the form mentioned above, paper checks must have the following information:

* Pay to the order of: U.S. EPA
* Memo: RFS– CB

Address for check payments:
US Environmental Protection Agency
Las Vegas Finance Center
PO Box 979087
St. Louis, MO 63197-9000

On the RFS0303 Report, [Field No. 26] = Mail

Additional Notes:
* Renewable Fuel Exporters and other non-obligated parties may not purchase EPA cellulosic biofuel waiver credits
* Pursuant to 80.1456(b)(2), EPA cellulosic biofuel waiver credits are **nonrefundable**.
* Pursuant to 80.1456(b)(3), EPA cellulosic biofuel waiver credits are **nontransferable**.
* Pursuant to 80.1456(b)(4), EPA cellulosic biofuel waiver credits may only be used for an obligated party's current year cellulosic biofuel RVO and **not** towards any prior year deficit cellulosic biofuel volume obligations.

APPENDIX

APPENDIX I - RFS0303 Field Descriptions

Field Number	Field Name	Units	Field Formats, Codes, & Special Instruction
1	Report Form ID		**AAAAAAA**; *Character*. **RFS0303:** Form ID for the RFS Annual Compliance Report
2.	Report Type		**A**; *Character*. Indicate whether this is the original report or a resubmission. Submit only one Original report, submit any corrections or updates as Resubmission(s): **O**: Original **R**: Resubmission
3.	CBI		**A**; *Character*. Specify if the data contained within the report is being claimed as Confidential Business Information (CBI) under 40 CFR Part 2, subpart B: **Y**: Confidential Business Information **N**: Non-Confidential Business Information
4.	Report Date		**MM/DD/YYYY**; *Character*. Enter the date the original or resubmitted report is submitted.
5.	Report Year		**YYYY**; *Number*. Indicate the compliance period (year) of the report.
6.	Company/Entity ID		**9999**; *Number*. Enter the four-*digit,* EPA-assigned company/entity ID.
7.	Company Name		**AAAAAAA…;** *Character (125 Max)*. The reporting party's name (Your company name).
8.	Compliance Basis/ Facility ID		**AAAAA**; *Character*. Obligated parties indicate the compliance basis if aggregating, or submit separate facility reports which reference individual facility ID numbers. Please include all preceding zeros in five-digit facility ID numbers (if applicable). Imports and exports must be aggregated and reported separately from refining production. **AGIMP:** Aggregated Importer Compliance **AGREF:** Aggregated Refiner Compliance **#####:** The five-*digit,* EPA-assigned facility ID

			EXPRT: Renewable fuel exporter
9.	Renewable Volume Obligation (Name)		**AA**; *Character*. Enter the code that corresponds to the Renewable Volume Obligation (RVO) contained in this report. Obligated parties must provide one report row for each RVO. Exporters must provide one report row for each applicable RVO. **CB:** Cellulosic Biofuel BD: Biomass-Based Diesel AB: Advanced Biofuel RF: Renewable Fuel
10.	Renewable Fuel Export Type		**999**; *Number*. Indicate code corresponding to the Fuel Type for exports. Only one Fuel Type may be entered per row. If [Field 8] is <u>not</u> EXPRT, then enter "NA". **10**: Non-cellulosic Ethanol (EV 1.0) **20**: Biodiesel (EV 1.5) **30**: Cellulosic Diesel (EV application required) **40**: Non-ester Renewable Diesel (EV 1.7) **41**: Non-ester Renewable Diesel (EV 1.6) **42**: Non-ester Renewable Diesel (EV 1.5) **60**: Cellulosic Ethanol (EV 1.0) **70**: Butanol (EV 1.3) **80**: Biogas (77,000 Btu LHV/1 gallon) **90**: Cellulosic Jet Fuel (EV application required) **100**: Cellulosic Heating Oil (EV application required) **110**: Cellulosic Naphtha (EV application required) **130**: Naphtha (EV 1.5) **140**: Renewable Jet Fuel (EV application required) **150**: Renewable Heating Oil (EV 1.6) **151**: Renewable Heating Oil (EV 1.1) **152**: Renewable Heating Oil (EV 1.2) **153**: Renewable Heating Oil (EV 1.7) **160**: LPG (EV application required) **170**: Cellulosic Renewable Gasoline (EV application required)

			171: Cellulosic Renewable Gasoline Blendstock (EV application required)
			180: Fatty Acid Ethyl Ester
			190: Renewable Compressed Natural Gas
			200: Renewable Liquefied Natural Gas
			210: Renewable Electricity
			220: Dimethyl Ether
11.	Gasoline and Diesel production / Renewable Fuel Export volume	gallons	**999999999999**; *Number*. Enter the total volume of all gasoline or diesel produced or imported for the compliance year as defined in §80.1407(c). If a renewable fuel exporter, the volume of renewable fuel exported in [Field 10].
12.	Renewable Fuel Standard Value/ Equivalence Value	Percentage or equivalence value	**99.999**; *Number*. Obligated parties only. Enter the renewable fuel standard set by the EPA (Please see RFS Annual Standards rulemaking for percentages) as defined in §80.1405. If this is an export (EXPRT) report, enter the equivalence value provided in §80.1415 for the fuel indicated in [Field 10].
13.	Renewable Volume Obligation (RVO)	gallons	**999999999999**; *Number*. Enter the renewable volume obligation (RVO) as calculated in §80.1407 for obligated parties and §80.1430 for exporters of renewable fuel, for the compliance period. Importers & Refiners: [Field 13] = ([Field 11] x [Field 12]/100) + [Field 14]

			Exporters: [Field 13] = [Field 11] x [Field 12]
14.	Prior year Deficit RVO	gallons	**999999999999**; *Number*. Enter prior year deficit RVO. If no deficit, enter "0".
15.	Prior-year RFS RINs used, D code of 3	gallons	**9999999999**; *Number*. Enter the total number of prioryear Cellulosic Biofuel (D3) RINs used for compliance.
16.	Current-year RFS RINs used, D code of 3	gallons	**9999999999**; *Number*. Enter the total number of currentyear Cellulosic Biofuel (D3) RINs used for compliance.
17.	Prior-year RFS RINs used, D code of 4	gallons	**9999999999**; *Number*. Enter the total number of prioryear Biomass-Based Diesel (D4) RINs used for compliance.
18.	Current-year RFS RINs used, D code of 4	gallons	**9999999999**; *Number*. Enter the total number of currentyear Biomass-Based Diesel (D4) RINs used for compliance.
19.	Prior-year RFS RINs used, D code of 5	gallons	**9999999999**; *Number*. Enter the total number of prioryear Advanced Biofuel (D5) RINs used for compliance.
20.	Current-year RFS RINs used, D code of 5	gallons	**9999999999**; *Number*. Enter the total number of currentyear Advanced Biofuel (D5) RINs used for compliance.
21.	Prior-year RFS RINs used, D code of 6	gallons	**9999999999**; *Number*. Enter the total number of prioryear Renewable Fuel (D6) RINs used for compliance.
22.	Current-year RFS RINs used, D code of 6	gallons	**9999999999**; *Number*. Enter the total number of currentyear Renewable Fuel (D6) RINs used for compliance.

23.	Prior-year RFS RINs used, D code of 7	gallons	**9999999999**; *Number*. Enter the total number of prioryear Cellulosic Diesel (D7) RINs used for compliance.
24.	Current-year RFS RINs used, D code of 7	gallons	**9999999999**; *Number*. Enter the total number of currentyear Cellulosic Diesel (D7) RINs used for compliance.
25.	Cellulosic Biofuel Waiver Credits Used	gallons	**9999999999**; *Number*. Enter the total number of cellulosic biofuel waiver credits used for compliance. If [Field 9] is <u>not</u> CB or no credits were purchased, enter "NA." **Note:** Cellulosic biofuel waiver credits may only be used for the RVO incurred in the compliance year (i.e. Cellulosic Biofuel waiver credits may <u>not</u> be used to satisfy a prior year deficit). Cellulosic biofuel waiver credits may only be used for a cellulosic biofuel RVO and cannot be used for BD, AB, or RF RVOs.
26.	Cellulosic Biofuel Waiver Credits Payment Method	gallons	**AAAAAAA**; *Character*. Enter the method used to pay for the cellulosic biofuel waiver credits. If [Field 9] is <u>not</u> CB or no credits were purchased, enter "NA." **Pay.Gov:** Submitted payment via Pay.Gov **Fedwire:** Submitted payment via Fedwire **Mail:** Mailed payment to the US Treasury
27.	Cellulosic Biofuel Waiver Credits ID	gallons	**AAAAAAA…**; *Character (125 Max)*. Enter transaction reference ID that was provided by the US Treasury for the purchase of cellulosic biofuel waiver credits. If a company has more than one transaction ID for the compliance year they must separate each transaction ID with #. If no reference ID, enter "NA"

			If [Field 9] is <u>not</u> CB or no credits were purchased, enter "NA."
28.	Deficit RVO	gallons	**999999999999**; *Number*. Enter the deficit RVO carried over into the next year. $[\text{Field28}]_{CB} = [\text{Field13}] - \{([\text{Field16}] + [\text{Field24}] + [\text{Field25}]) + ([\text{Field15}] + [\text{Field23}])\}$ $[\text{Field28}]_{BD} = [\text{Field13}] - \{([\text{Field18}] + [\text{Field24}]) + ([\text{Field17}] + [\text{Field23}])\}$ $[\text{Field28}]_{AB} = [\text{Field13}] - \{([\text{Field16}] + [\text{Field18}] + [\text{Field20}] + ([\text{Field24}]) + ([\text{Field15}] + [\text{Field17}] + [\text{Field19}] + [\text{Field23}])\}$ $[\text{Field28}]_{RF} = [\text{Field13}] - \{([\text{Field16}] + [\text{Field18}] + [\text{Field20}] + [\text{Field 22}]) + ([\text{Field 24}]) + ([\text{Field 15}] + [\text{Field 17}] + [\text{Field 19}] + [\text{Field 21}] + [\text{Field 23}])\}$

APPENDIX II – Sample RFS Annual Compliance Report

Report Year	RVO (Name)	Gasoline and Diesel production / Renewable Fuel Export volume	Renewable Fuel Standard Value	RVO	Prior year Deficit RVO	Prior-year RFS RINs used, D code of 3	Current-year RFS RINs used, D code of 3	Prior-year RFS RINs used, D code of 4	Current-year RFSRINs used, D code of 4	Prior-year RFS RINs used, D code of 5	Current-year RFS RINs used, D code of 5	Prior-year RFS RINs used, D code of 6	Current-year RFS RINs used, D code of 6	Prior-year RFS RINs used, D code of 7	Current-year RFS RINs used, D code of 7	Deficit RVO
2014	CB	60,000,000	0.019	11,400	0	NA	8,000	NA	NA	NA	NA	NA	NA	NA	NA	3,400
2014	BD	60,000,000	1.41	846,000	0	NA	NA	NA	900,000	NA	NA	NA	NA	NA	NA	0
2014	AB	60,000,000	1.51	906,000	0	NA	8,000	NA	900,000	2,000	40,000	NA	NA	NA	NA	0
2014	RF	60,000,000	9.19	5,544,000	30,000	NA	8,000	NA	900,000	2,000	40,000	67,000	4,200,000	NA	NA	327,000
2015	CB	72,000,000	0.069	53,080	3,400	3,000	50,080	NA	NA	NA	NA	NA	NA	NA	NA	0
2015	BD	72,000,000	1.49	1,072,800	0	NA	NA	NA	950,000	NA	NA	NA	NA	NA	NA	122,800
2015	AB	72,000,000	1.62	1,166,400	0	3,000	50,080	NA	950,000	NA	250,000	NA	NA	NA	NA	0
2015	RF	72,000,000	9.52	7,181,400	327,000	3,000	50,080	NA	950,000	NA	250,000	300,000	5,450,000	NA	NA	178,320