

**OIL SPILL RESPONSE FEE RETURN**

<b>DUE ON OR BEFORE</b>	
[ <b>FOID</b> ]	YOUR ACCOUNT NO.

BOE USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

BOARD OF EQUALIZATION  
SPECIAL TAXES AND FEES  
PO BOX 942879  
SACRAMENTO CA 94279-6149

**READ INSTRUCTIONS  
BEFORE PREPARING**

**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 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 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.

This return must be filed and the fee remitted on or before the 25th day of each month during periods when the California State Board of Equalization (BOE) is required to collect this fee. The return must be filed even if no fees are due for this period. The fee due is based on the number of barrels of crude oil or petroleum products received or transported during the preceding month.

		<b>BARRELS</b> <i>(Round to nearest whole barrel)</i>		
		(A) CRUDE OIL	(B) PETROLEUM PRODUCTS	(C) TOTAL
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 the 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. TOTAL BARRELS <i>(add lines 1 through 5 and enter the total in column C)</i>	6.			
7. Rate of fee per barrel	7.			
8. Total amount of fees due <i>(multiply line 6 by line 7)</i>	8.			
9. Penalty <i>[multiply line 8 by 10% (0.10) if payment made or return filed after due date shown above]</i>	9.		PENALTY	
10. 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 BOE website. The adjusted monthly interest rate is	10.		INTEREST	
11. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 8, 9, and 10)</i>	11.			

<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 State Board of Equalization.**  
Always write your account number on your check or money order. Make a copy of this document for your records.



## INSTRUCTIONS - OIL SPILL RESPONSE FEE RETURN

**Payments:** To make your payment online, go to our website at [www.boe.ca.gov](http://www.boe.ca.gov) and select the "Make a Payment" tab. 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

*Marine terminal* means any facility used for transferring crude oil or petroleum products to or from tankers or barges (Revenue and Taxation Code (RTC) 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 crude oil or petroleum products that is located in state waters, or is located where a discharge could impact state waters (RTC 46011).

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

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

*Barge* means any vessel that carries oil in commercial quantities as cargo but is not equipped with a means of self-propulsion (RTC 46007).

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

*Vessel* means a tanker or barge as defined above (RTC 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 alcohol fuels containing petroleum products (RTC 46021).

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

### PREPARATION OF 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 the 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 on line 6.
- Line 7.** Current rate of fee per barrel.
- Line 8.** Multiply the number of barrels on line 6 by the rate on line 7 and enter the total on line 8 in column C.
- Lines 9 and 10.** If your fee is being paid and/or the return is filed after the due date shown on the front of this return, additional amounts are due for penalty and interest charges. The penalty is 10 percent (0.10) of the total fee due on line 8. The interest rate is noted on line 10 on the front of the form and applies for each month or portion of a month after the due date.
- Line 11.** Enter the total amount due and payable, including late filing charges, if applicable, in column C.

If you need additional information, please contact the State Board of Equalization, Special Taxes and Fees, P.O. Box 942879, Sacramento, CA 94279-0088. You may also visit the BOE website at [www.boe.ca.gov](http://www.boe.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.