

**OIL SPILL PREVENTION AND ADMINISTRATION 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 94279-6147

**READ INSTRUCTIONS  
BEFORE PREPARING**

**GENERAL INFORMATION**

The California State Board of Equalization (BOE) 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 BOE website. The return must be filed even if no fees are due.

		<b>BARRELS</b>		
		<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>			PENALTY	10. \$
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 <a href="#">Interest Calculator</a> available at the BOE website. The adjusted monthly interest rate is			INTEREST	11. \$
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 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 PREVENTION AND ADMINISTRATION 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

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 (RTC) 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 (RTC 46011).

*Marine terminal* means, any marine facility used for transferring crude oil or petroleum products to or from tankers or barges (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.

*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 (RTC 46021).

*Refinery* means, a facility that refines crude oil, including condensate and natural gasoline, into petroleum products, lubricating oils, coke, or asphalt (RTC 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 (RTC 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 BOE website at <https://efile.boe.ca.gov/boewebservices/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 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.