

OIL SPILL PREVENTION AND ADMINISTRATION FEE RETURN

DUE ON OR BEFORE	
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**

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

		BARRELS <i>(Round to nearest whole barrel)</i>	
		A CRUDE OIL	B PETROLEUM PRODUCTS
1.	Crude oil received at a marine terminal from within or outside the state <i>(complete CDTFA-501-OAX, Summary by Location - Oil Spill Prevention and Administration Fee, and enter the total from Section A, column E)</i>	1.	
2.	Crude oil received at a refinery from within or outside the state <i>(enter total from CDTFA-501-OAX, Section B, column E)</i>	2.	
3.	Total barrels of crude oil received <i>(add line 1 and 2)</i>	3.	
4.	Barrels included on line 1 and 2 for which the fee was previously paid <i>(see line 4 instructions)</i>	4.	
5.	Total barrels of crude oil subject to the fee <i>(subtract line 4 from line 3)</i>	5.	
6.	Petroleum products received at a marine terminal from outside this state <i>(enter total from CDTFA-501-OAX, Section C, column F)</i>	6.	
7.	Petroleum products received at a refinery from within or outside the state <i>(enter total from CDTFA-501-OAX, Section D, column F)</i>	7.	
8.	Total barrels of petroleum products received <i>(add line 6 and 7)</i>	8.	
9.	Barrels included on line 6 and 7 for which the fee was previously paid <i>(see line 9 instructions)</i>	9.	
10.	Total barrels of petroleum products subject to fee <i>(subtract line 9 from line 8)</i>	10.	
11.	Total barrels of crude oil and petroleum products subject to fee <i>(add line 5 and 10)</i>	11.	
12.	Rate of fee per barrel	12.	\$
13.	Total amount of fee due <i>(multiply line 11 by line 12)</i>	13.	\$
14.	Excess fee collected	14.	\$
15.	Total fee <i>(add line 13 and 14)</i>	15.	\$
16.	PENALTY <i>[multiply line 15 by 10 percent (0.10) if your tax payment is made, or your return is filed, after the due date shown above]</i>	16.	\$
17.	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. The adjusted monthly interest rate is INTEREST RATE CALCULATOR	17.	\$
18.	TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 15, 16, and 17)</i>	18.	\$

<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

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. Make your check or money order payable to California Department of Tax and Fee Administration.

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.

This return and [CDTFA-501-OAX, Summary by Location - Oil Spill Prevention and Administration Fee](#), 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.

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](#)).

INSTRUCTIONS (*continued*)
OIL SPILL PREVENTION AND ADMINISTRATION FEE RETURN

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. Complete [CDTFA-501-OAX, Summary by Location - Oil Spill Prevention and Administration Fee](#), and enter the total from Section A, line 5, column E.
- 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. Enter the total from [CDTFA-501-OAX](#), Section B, line 5, column E.
- Line 3.** Add line 1 and 2 and enter the total on line 3.
- Line 4.** Enter the total number of barrels of crude oil received and included in line 1 and 2 for which the fee was already paid in column A. 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 5.** Subtract line 4 from line 3 and enter the result on line 5.
- Line 6.** 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. Enter the total from [CDTFA-501-OAX](#), Section C, line 5, column F.
- Line 7.** 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. Enter the total from [CDTFA-501-OAX](#), Section D, line 5, column F.
- Line 8.** Add line 6 and 7 and enter the result on line 8.
- Line 9.** Enter the total number of barrels of petroleum products received and included in line 6 and 7 for which the fee was already paid in column 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 10.** Subtract line 9 from line 8 and enter the result on line 10.
- Line 11.** Add line 5 and 10 and enter the result on line 11.
- Line 12.** Enter the current rate of fee per barrel.
- Line 13.** Multiply line 11 by line 12 and enter the result on line 13.
- Line 14.** If you have collected more than the amount due as calculated on your return, enter the difference on line 14.
- Line 15.** Add line 13 and 14 and enter the result on line 15.
- Line 16.** If your return and/or payment is filed after the due date shown at the top of the return, a 10 percent (0.10) penalty is due. Multiply line 15 by 0.10 and enter the result on line 16.
- Line 17.** If you file your return or pay after the due date, you will owe interest. The interest rate applies for each month, or fraction of a month, that your payment is late. Multiply the total amount due on line 15 by the interest rate, then multiply the result by the number of months, including any fraction of a month that has elapsed since the due date and enter on line 17. You may use the Interest Rate Calculator on our website at www.cdtfa.ca.gov for calculating the interest due.
- Line 18.** Add lines 15, 16, and 17 and enter the result on line 18.

For more information, visit our website at www.cdtfa.ca.gov. You may also call the Customer Service Center at 1-800-400-7115 (TTY:711); from the main menu, select the option Special Taxes and Fees. Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.