

**SUMMARY BY LOCATION - OIL SPILL
PREVENTION AND ADMINISTRATION FEE**

If additional space is needed, please photocopy before making entries.

Page _____ of _____

COMPANY NAME	ACCOUNT NUMBER	PERIOD
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IMPORTANT - Please read the instructions on the reverse before completing this schedule. The original copy of this schedule must be attached to your return.

A	B	C	D	E		F
Street Address	City	State	Facility Type	Total Barrels		Petroleum Products Received
				Crude Oil Received		
Section A: Crude oil from marine terminals						
1.			T			
2.			T			
3.			T			
4.			T			
5. Total crude oil from marine terminals <i>(add lines 1 through 4 in Section A and enter total in column E and on line 1 of CDTFA-501-OA)</i>						
Section B: Crude oil from refineries						
1.			R			
2.			R			
3.			R			
4.			R			
5. Total crude oil from refineries <i>(add lines 1 through 4 in Section B and enter total in column E and on line 2 of CDTFA-501-OA)</i>						
Section C: Petroleum products from marine terminals						
1.			T			
2.			T			
3.			T			
4.			T			
5. Total petroleum products from marine terminals <i>(add lines 1 through 4 in Section C and enter total in column F and on line 6 of CDTFA-501-OA)</i>						
Section D: Petroleum products from refineries						
1.			R			
2.			R			
3.			R			
4.			R			
5. Total petroleum products from refineries <i>(add lines 1 through 4 in Section D and enter total in column F and on line 7 of CDTFA-501-OA)</i>						

INSTRUCTIONS

SUMMARY BY LOCATION — OIL SPILL PREVENTION AND ADMINISTRATION FEE

GENERAL

The *Summary by Location* schedule is used to report location level detail of events that support the [CDTFA-501-OA, Oil Spill Prevention and Administration Fee Return](#), and is a reporting requirement of the fee program. Receipts of crude oil and petroleum products for each location must be reported on a separate line of the schedule. Additionally, the schedule must report each location even though you may not have any receipts of crude oil or petroleum products during the period for that location.

PREPARATION OF SCHEDULE

Prepare schedule and submit with CDTFA-501-OA, to the California Department of Tax and Fee Administration (CDTFA). To file your schedule with the return online, go to www.cdtfa.ca.gov and select *File a Return*. The header information identifies the filer, the filer's account number, and the filing period. Filers are responsible for ensuring that all of these fields are properly completed before submitting this schedule.

Complete the following information:

Company Name. Enter the company name. This should match the name provided in CDTFA correspondence.

Account Number. Enter account number. Do not include dashes in the numeric portion. For example, "002-012345" would be reported as "002012345."

Period. The period for which the schedule is reporting, using a "MMYY" format.

- **Filing Monthly:** Enter the month and year for which the schedule is reporting. For example, August 2017 (or any fraction thereof) would be "0817."
- **Filing Quarterly:** Enter the last month of the quarter for which the schedule is reporting. For example, the third quarter 2017 (July 1 through September 30, 2017 – or any fraction thereof) would be "0917."
- **Filing Calendar Year:** Enter the last month of the year for which the schedule is reporting. For example, the year 2017 (January 1 through December 31, 2017 – or any fraction thereof) would be "1217."
- **Filing Fiscal Year:** Enter the last month of the year for which the schedule is reporting. For example, the fiscal year 2017/18 (July 1, 2017 through June 30, 2018 – or any fraction thereof) would be "0618."

Summary by Location Section

The columns provided on the *Summary by Location* schedule are used to report receipts of crude oil and petroleum products for each location. Each facility location must be reported on the schedule even if you have no receipts during the period for that location.

Complete the following information:

- Column A.** Enter the street address for the location being reported.
- Column B.** Enter the name of the city for the location being reported.
- Column C.** Enter the state for the location being reported.
- Column D.** Enter "R" for Refinery or "T" for Marine Terminal for the location being reported.
- Column E.** Enter the barrels of crude oil received at the location being reported during the reporting period. Please note that all barrels of crude oil received should be reported whether the fee was previously paid or not.
- Column F.** Enter the barrels of petroleum products received at the location being reported during the reporting period. Please note that all barrels of petroleum products received should be reported whether the fee was previously paid or not.

Note:

Locations with no activity

Locations with no receipts of crude oil or petroleum products during the period must still be reported on this schedule. Complete columns A through D and enter zero (0) in columns E and F.

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).

For more information, visit our website at www.cdtfa.ca.gov. You may also call our 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.