

Federal Operating Permit Program (40 CFR Part 71)

FEE CALCULATION WORKSHEET (FEE)

Use this form initially, or thereafter on an annual basis, calculate part 71 fees.

A. General Information

Type of fee (Check one): Initial Annual

Deadline for submitting fee calculation worksheet ____/____/____

For initial fees, emissions are based on (Check one):

Actual emissions for the preceding year

Estimates of actual emissions for the preceding year

Estimates of actual emissions for current year, date commenced operations ____/____/____

B. Source Information: Complete this section only if you are not applying for a permit at this time.

Source or facility name _____

Mailing address: Street or P.O. Box _____

City _____ State _____ ZIP _____ - _____

Contact person _____ Title _____

Telephone (____) _____ - _____ Ext _____ Part 71 permit no. _____

C. Certification of Truth, Accuracy and Completeness: Only needed if not submitting a separate form CTAC.

I certify under penalty of law, based on information and belief formed after reasonable inquiry, the statements and information contained in this submittal (form and attachments) are true, accurate and complete.

Name (signed) _____

Name (typed) _____ Date: ____/____/____

E. Annual Emissions Report for Fee Calculation Purposes -- HAP

HAP Identification. Identify individual HAP emitted at the facility, identify the CAS number, and assign a unique identifier for use in the second table in this section. When assigning identifier codes, use "HAP1" for the first, "HAP2" for the second, and so on.

Name of HAP	CAS No	Identifier

HAP Emissions. Report the actual emissions of individual HAP identified above. Use the identifiers assigned in the table above. Include all emissions, including fugitives, and do not include insignificant emissions. You may round to the nearest tenth of a ton. Submit attachments showing calculations.

This data is for _____ (year)

Emissions Unit ID	Actual Emissions (Tons/Year)							
	HAP__	HAP__	HAP__	HAP__	HAP__	HAP__	HAP__	HAP__

SUBTOTALS

F. Fee Calculation Worksheet

This section is used to calculate the total fee owed for both initial and annual fee purposes. Reconciliation is only for limited cases when you pay the annual emissions for the first time; if it does not apply to you, complete line 1-5 and then lines 21 – 26 only.

1. Sum the emissions from section D of this form (non-HAP) and enter the total (tons).
2. Sum the emissions from section E of this form (HAP) and enter the total (tons).
3. Sum lines 1 and 2.
4. Enter the emissions that were counted twice. If none, enter "0."
5. Subtract line 4 from line 3, round to the nearest ton, and enter the result. If this value is over 4,000 tons, enter 4,000 tons.

RECONCILIATION OF ESTIMATED EMISSIONS AGAINST ACTUAL EMISSIONS (WHEN INITIAL FEES WERE BASED ON ESTIMATES FOR THE CURRENT YEAR)

Only complete lines 6-10 if you are paying the first annual fee, when the initial fee was based on estimated emissions for the year you paid initial fees (this is not common). Otherwise skip to line 11 or to line 21.

6. Enter the total estimated emissions previously reported on line 5 of the initial fee form (emissions for the year the initial fee were paid).
7. If line 5 is greater than line 6, subtract line 6 from line 5, and enter the result. Otherwise enter "0."
8. If line 6 is greater than line 5, subtract line 5 from line 6, and enter the result. Otherwise enter "0."
9. If line 7 is greater than 0, multiply line 7 by last year's fee rate (\$/ton) and enter the result here. This is the underpayment. Go to line 21.
10. If line 8 is greater than 0, multiply line 8 by last year's fee rate (\$/ton) and enter the result here. This is the overpayment. Go to line 21.

RECONCILIATION OF ESTIMATED EMISSIONS AGAINST ACTUAL EMISSIONS (WHEN INITIAL FEES WERE BASED ON ESTIMATES FOR THE PRECEDING YEAR)

Only complete lines 11 - 20 if you are paying the first annual fee, when initial fees were based on estimates of actual emissions for the year preceding initial fee payment (this is not common). Also report actual emissions for the year preceding initial fee payment by also completing sections D and E for that calendar year. Otherwise skip on to line 21.

11. Sum the emissions from section D (non-HAP) for the calendar year preceding initial fee payment and enter the result here.
12. Sum the emissions from section E (HAP) for the calendar year preceding initial fee payment and enter the result here.
13. Add lines 11 and 12 and enter the total here. These are actual emissions for the calendar year preceding initial fee payment.
14. Enter double counted emission from line 13 here. If none, enter "0."
15. Subtract line 14 from line 13, round to the nearest ton, and enter the result here. If over 4,000 tons, enter 4,000 tons here.
16. Enter the total estimated emissions previously reported on line 5 of the initial fee form. These are estimated emissions for the calendar year preceding initial fee payment.

17. If line 15 is greater than line 16, subtract line 16 from line 15, and enter the result here. Otherwise enter "0."
18. If line 16 is greater than line 15, subtract line 15 from line 16, and enter the result here. Otherwise enter "0."
19. If line 17 is greater than 0, multiply line 17 by last year's fee rate (\$/ton) and enter the result here. This is the underpayment.
20. If line 18 is greater than 0, multiply line 18 by last year's fee rate (\$/ton) and enter the result on this line. This is the overpayment.

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21. Multiply line 5 (tons) by the current fee rate (\$/ton) and enter the result here.
22. Enter any underpayment from line 9 or 19 here. Otherwise enter "0."
23. Enter any overpayment from line 10 or 20 here. Otherwise enter "0."
24. If line 22 is greater than "0," add it to line 21 and enter the result here. If line 23 is greater than "0," subtract this from line 21 and enter the result here. Otherwise enter the amount on line 21 here. This is the fee adjusted for reconciliation.
25. If your account was credited for fee assessment error since the last time you paid fees, enter the amount of the credit here. Otherwise enter "0."
26. Subtract line 25 from line 24 and enter the result here. Stop here. This is the total fee amount that you must remit to EPA.

INSTRUCTIONS FOR FEE FEE CALCULATION WORKSHEET

Use this form to initially or annually calculate fees.

Even if the part 71 program in your area has been delegated to a State, tribe or other entity, you will usually still have to complete this form and pay fees to EPA. This form would not have to be completed in cases where the EPA fee has been suspended because EPA incurs no administrative costs (this is not common). If in doubt, contact your permitting authority.

Section A - The deadline for submittal of the initial fee form and payment of fees for most sources is the same deadline as for submitting all other forms required for the initial permit application. Other deadlines apply in certain limited circumstances:

- When a source is subject to part 71 because of an unresolved objection to a part 70 permit, fees are not due with the part 71 application, but are due 3 months following the date of the issuance of the part 71 permit.
- When EPA withdraws approval of a part 70 program and implements a part 71 programs, fees are submitted according to a schedule based on the source's SIC code (within 6 to 9 months of the effective date of the part 71 program).

Also submit this form and pay fees on a yearly basis after the submittal of the initial application. For most sources, the deadline for the first annual fee payment will be the one-year anniversary of initial fee payment. This is true whether or not a permit has been issued.

Section B - Complete this section only if you are preparing this form for submittal at a different time than for the other portions of an initial application or for annual fee purposes.

Section C - This form and any other document required by a permit must be signed by a responsible official certifying truth, accuracy and completeness of the information. If you are submitting a separate **CTAC** form, there is no need to complete this section of the form.

If you complete this section, there is no need to submit form **CTAC** separately.

Section D - Calculate actual emissions of regulated pollutants (for fee calculation), except for HAP, on a calendar-year basis for the facility (section E is provided to report actual emissions of HAP). If more than one year of data is being submitted with the fee calculation worksheet, copy this page and complete a separate table for each year. If you are submitting an initial application you may use actual emissions from form **EMISS**. If so, please note that on this form. Also, sources must submit attachments to this form to show (at a minimum) examples of the calculations used to determine these values.

Show actual emissions for each listed air pollutant for each emission unit. You may round to the nearest ton.

The column for "other" is for other regulated pollutants (for fee calculation) not already listed on the form. Write in the name of the pollutant in the proximity of the "other" column. If more than one such pollutant, show the pollutants, and the totals on an attachment.

Actual emissions must be calculated using actual operating hours, production rates, in-place control equipment, and types of materials processed, stored, or combusted over the preceding calendar year. Sources that have been issued title V permits are required to compute actual emissions using compliance methods required by the permits, such as monitoring or source testing data. If this is not possible, actual emissions should be determined using other federally recognized procedures.

Estimates of actual emissions (rather than actual emissions) may be used for initial fee purposes in certain circumstances:

- Estimates of actual emissions for the current calendar year may be used when the source commenced operation during the preceding calendar year.
- Estimates of actual emissions for the preceding calendar year may be used when EPA withdraws approval of a part 70 program and implements a part 71 program and the source pays initial fees between January 1 and March 31.
- Estimates of actual emissions for the preceding calendar year may be used when a part 71 permit was issued following an unresolved objection to a part 70 permit, and the source is required to pay initial fees between January 1 and March 31.

Reconciliation is required when paying first annual fee if any estimates were used for initial fee purposes. If the estimates were based on the preceding calendar year, 2 years of actual emissions data will have to be submitted with the first annual fee payment (one year of data for the year preceding initial fee payment and one year of actual emissions data for the year preceding annual fee payment).

Include all fugitive emissions in the calculation of actual emissions, including those that do not count for applicability. Do not include any insignificant emissions identified on form **IE**.

The subtotal line is provided at the bottom of each column to enter total facility emissions for each pollutant reported above. No fees will be charged for actual emissions exceeding 4000 tons; if any subtotal exceeds 4,000 tons, enter 4,000 tons.

Any necessary adjustments for double counting of emissions will be performed later.

Section E - List the actual emissions of individual HAP from each emission unit. If you are initially applying for a permit, you may use the total actual emission for HAP from form **EMISS** instead of completing this section of this form. If that is the case, please note this on the form and skip to Section F.

This section is composed of two tables. The first table is to identify individual HAP emitted at each emission unit. Assign a unique identifier for use in the second table. Please use "HAP1" for the first one, "HAP2" for the second one, and so on. The second table is to calculate the actual emission of individual HAP at each emission unit. Use the identifiers assigned in the first table to label the column headers for the second table. You may round these emissions to the nearest ton. Sum the values in each column and enter the subtotals at the bottom of the table. If the subtotal is greater than 4,000 tons for any column, enter 4,000 for that column.

Section F - Total actual emissions from sections D (non-HAP) and E (HAP) of this form, or from form **EMISS** are reported, credit is given for double counting of emissions, reconciliation occurs if necessary, adjustments are made for fee assessment errors, and the total fee amount is determined

This section of the form is separated into four parts (explained in more detail below):

Actual Emissions Calculation

The totals from Sections D and E (or from form **EMISS**) are added together to calculate total actual emissions (in tons per year) for the facility. This value is adjusted for double counting and is rounded (if not already rounded) to the nearest ton. For example, double counting may occur where a pollutant is defined as HAP and VOC. If you adjust for double counting, attach an explanation for this. Also, if line 5 exceeds 4,000 tons, enter 4,000 tons.

Reconciliation of Estimated Emissions Against Actual Emissions (When Initial Estimates Were Based on the Current Calendar Year)

This is only used by sources paying their first annual fee when their initial fee was based on estimates of current year emissions because they commenced operation the year preceding initial fee payment. This reconciliation is accomplished by comparing the actual emissions for the year preceding first annual fee payment with the previous estimate of actual emissions for initial fee payment. There may have been overpayment or underpayment of the initial fee. The fee you are paying now will be adjusted for this later.

Reconciliation of Estimated Emissions Against Actual Emissions (When Initial Estimates Were Based on the Preceding Calendar Year)

This is only used by sources paying their first annual fee when the initial fee was based on estimates of preceding calendar-year emissions, when the source is required to pay its initial fee between January 1 and March 3, and (1) EPA withdrew approval of the part 70 program and implemented a part 71 program, or (2) there was an unresolved EPA objection to the source's part 70 permit. This reconciliation is done by comparing the actual emissions for the calendar year preceding initial fee payment with the estimate used for initial fee payment. There may have been overpayment or underpayment of the initial fee. The fee you are paying now will be adjusted for this later.

Sources required to complete this part of the form are required to submit 2 years of actual emissions data in sections D and E. This includes actual emissions for the year preceding initial fee payment, and actual emissions for the calendar year preceding annual fee payment).

Fee Calculation

Calculate the total fee amount to be paid by the required deadline.

Fee assessment errors occur when the permitting authority determines that the source has calculated the fee incorrectly. If this occurs, you will be notified of the error. Any overpayment will be credited against the next fee owed. In the case of underpayment, you will be billed for the corrected fee and you will have 30 days to remit the amount. If you think the assessed fee is in error, you may submit a written explanation of the alleged error, but you must pay the fee. The permitting authority will provide a determination in 90 days. If the assessment of underpayment is in error, your account will be credited.

Fee payments must be in United States currency and shall be paid by money order, bank draft, certified check, corporate check, or electronic funds transfer payable to the order of the U.S. Environmental Protection Agency. Send fee payment (e.g., the check) to the appropriate lockbox bank account address listed in the instructions for form **FF**. You must also submit form **FF** whenever you submit this form.

Form **FEE** (this form) should be sent to the EPA regional office. We also ask that you submit a photocopy of the check to the EPA regional office.

Penalties and Interest

The permitting authority will bill sources for appropriate penalties and interest. Interest will be assessed on payments received later than the due date. Penalties shall be assessed if payment is not paid within 30 days of the due date. For sources issued part 70 or 71 permits, penalties and interest shall be assessed for excessive underpayment of the annual fee amount.

END