



United States  
Environmental Protection Agency  
Office of Transportation and Air Quality

**TPEM Bonding Worksheet**

Last Revision: September 3, 2010 Version Number: 3.0

**Bond Worksheet for TPEM**

Please save this file with the title "TPEM worksheet XXXXXXXX20MY.xls" where XXXXXXXX is your company's name and 20MY is actually the Model Year that this Bond Worksheet represents.

All fields highlighted in yellow are CBI.

According to §1039.626 and §1054.626, as an equipment manufacturer using the provisions of §1039.625 and §1054.625 for equipment produced outside the United States, you may be required to post a bond to cover any potential enforcement actions under the Clean Air Act before you or anyone else imports your equipment with exempted engines. To determine whether you are required to post a bond, complete the Long-Term Asset Test in the Bonding Worksheet. The Long-Term Asset Test is based on the value of buildings, land, and fixed equipment from your most recent balance sheet, minus depreciation and long-term liabilities (such as mortgage). The value of the fixed assets are for the whole company, including any parent or subsidiary companies. If you do need to post a bond based on the Long-Term Asset Test, complete the Bond Value Calculation section of the Bonding Worksheet to determine the value of the bond. If your estimated or actual engine imports increase beyond the level appropriate for your current bond payment, you must post additional bond to reflect the increased sales within 90 days after you change your estimate or determine the actual sales. You may not decrease your bond.

**THIS WORKSHEET CONTAINS CBI!**

Worksheet Filer's Name:

Worksheet Filer's Parent Company Name:

Certificate Holder's Name:

Equipment Manufacturer's Name:

**Long-term Asset Test**

**CBI:** Identify the asset threshold that applies to your company.

\$ 10,000,000	<input type="checkbox"/>	For secondary engine manufacturers. Identify the company that supplies your engines: <input type="text"/>
\$ 6,000,000	<input type="checkbox"/>	
\$ 3,000,000	<input type="checkbox"/>	

For manufacturers that have held a certificate for each of the last 10 years with no finding of noncompliance.

**CBI:** Identify your level of fixed assets in the United States minus depreciation and related long-term liabilities.

Less than \$3,000,000	<input type="checkbox"/>
At least \$3,000,000 but less than \$6,000,000	<input type="checkbox"/>
At least \$6,000,000 but less than \$10,000,000	<input type="checkbox"/>
\$10,000,000 or more	<input type="checkbox"/>

Please identify the asset threshold that applies to your company.

Worksheet Filer's Name:

**Long-term Asset Details**

Identify the addresses where you have at least that much value of fixed assets (with corresponding photographs), as described below. If you need to add additional locations, please use a second file. Name the file, "Bond worksheet XXXXXXXX-Y.xls where XXXXXXXX is your company's name, and Y is the next sequential letter. For example, the second file is -A, the third file is -B.

Identify all the addresses where your fixed assets are located.

Address 1:

Address 2:

Address 3:

Include a photograph of each facility identified above. (Please embed files)

Address 1	Address 2	Address 3

**CBI:** Include the following data from the most recent balance sheet. Please include all Capital Leases.

	Address 1	Address 2	Address 3
Net PPE	<input type="text"/>	<input type="text"/>	<input type="text"/>
- or -	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total fixed assets	<input type="text"/>	<input type="text"/>	<input type="text"/>
Mortgages on above assets	<input type="text"/>	<input type="text"/>	<input type="text"/>
Accumulated depreciation on above assets	<input type="text"/>	<input type="text"/>	<input type="text"/>
Net Assets	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>

Worksheet Filer's Name:

**Bond Value Calculation §1039.626 (Nonroad CI)**

If you need to post bond under §1039.626, use the following worksheet to calculate the value of the bond. Report production volumes based on one of the following:

