

Federal Operating Permit Program (40 CFR Part 71)

**FEE CALCULATION WORKSHEET (FEE)**

Use this form initially, or thereafter on an annual basis, to 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 calendar year. (Required in most circumstances.)

Estimates of actual emissions for the current calendar year. (Required when operations commenced during the preceding calendar year.)

Date commenced operations \_\_\_\_/\_\_\_\_/\_\_\_\_

Estimates of actual emissions for the preceding calendar year. (Optional after a part 71 permit was issued to replace a part 70 permit, but only if initial fee payment is due between January 1 and March 31; otherwise use actual emissions for the preceding calendar year.)

For annual fee payment, you are required to use actual emissions for the preceding calendar year.

**B. Source Information:** Complete this section only if you are paying fees but not applying for a permit.

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. Whenever 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. Sum the emissions in each column and enter a subtotal at the bottom of the page. If any subtotal exceeds 4,000 tons, enter 4,000.

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 payment purposes. Reconciliation is only for cases where you are paying the annual fee and you used any type of estimate of actual emissions when you calculated the initial fee. If you do not need to reconcile fees, only complete line 1-5 and then skip down to lines 21 – 26. See instructions for more detailed explanation.

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 here.	
<b>RECONCILIATION (WHEN INITIAL FEES WERE BASED ON ESTIMATES FOR THE "CURRENT" CALENDAR YEAR)</b>	
<p>Only complete lines 6-10 if you are paying the first annual fee and initial fees were based on estimated actual emissions for the calendar year in which you paid initial fees; otherwise skip to line 11 or to line 21.</p>	
6. Enter the total estimated actual emissions for the year the initial fee was paid (previously reported on line 5 of the initial fee form).	
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.	
<b>RECONCILIATION (WHEN INITIAL FEES WERE BASED ON ESTIMATES FOR THE "PRECEDING" CALENDAR YEAR)</b>	
<p>Only complete lines 11-20 if you are paying the first annual fee and initial fees were based on estimated actual emissions for the calendar year preceding initial fee payment; otherwise skip to line 21. If completing this section, you will also need to complete sections D and E to report actual emissions for the calendar year preceding initial fee payment.</p>	
11. Sum the actual emissions from section D (non-HAP) for the calendar year preceding initial fee payment and enter the result here.	
12. Sum the actual 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 total 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.	

16. Enter the total estimated actual emissions previously reported on line 5 of the initial fee form. These are estimated actual 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.	
<b>FEE CALCULATION</b>	
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. This form is for paying fees to EPA or a delegate agency (such as a State or tribe) under a part 71 operating permit program. The requirements for paying fees under part 71 programs, as well as the forms and instructions contained herein, are based on the requirements of 40 CFR section 71.9

There may be cases, under a part 71 program, when you are not required to complete this form or pay the EPA fee rate (where the part 71 program has been delegated and EPA's fee has been suspended because EPA incurs no administrative costs). In such cases, the delegate agency will instruct you on how to calculate fees and how to pay them. If in doubt, contact your permitting authority.

### **General Rules for Fee Calculation under Part 71:**

- Use the fee rate in effect at the time you pay the fee regardless of the time period that the emissions data represents. For example, if the annual fee for the current year is due July 1, you would use the fee rate in effect for the current year and the actual emissions for the previous calendar year.
- Do not prorate initial or annual fees. Pay full fees for the entire calendar year regardless of how many days you operated or were subject to the program during the previous or current year.
- Do not hesitate to contact the permitting authority if you have any doubt about how to calculate fees, especially if you have an unusual set of circumstances not addressed specifically by these forms or whenever the permit requirements appear to conflict with these forms (however, always assume the permit requirements take precedence in such cases).

### **Section A. General Information**

The deadline for submitting the fee form and paying the fee for initial fee payment purposes for most sources is the same deadline as for submitting all other forms required for the initial permit application. Other deadlines apply for initial fee payment in certain limited circumstances:

- When a source is subject to part 71 because of an unresolved EPA 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 program, 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).

The deadline for submitting the fee form and paying the fee for annual fee payment purposes is the anniversary date of initial fee payment. This is required whether or not a permit has been issued. If you were required to pay initial fees between January 1 and March 31, the regulations allow for submittal of annual fees no later than April 1.

Whether you are paying initial or annual fees see the instructions for sections D and E for more information on which calendar-year emission data to use (preceding or current year) and how to quantify such emissions (actual emissions or estimates of actual emissions).

### **Section B. Source Information**

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. Certification of Truth, Accuracy and Completeness**

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. Annual Emissions Report for Fee Calculation Purposes – Non-HAP**

Calculate actual emissions of regulated pollutants (for fee calculation), except for HAP, on a calendar-year basis for the facility in this section. Section E is provided to report actual emissions of HAP. Note the phrase "regulated pollutant (for fee calculation)" is any "regulated air pollutant" except carbon monoxide (CO), and pollutants regulated solely because they are: 1) subject to regulation under section 112(r) of the Act, or 2) a class I or II substance under title VI of the Act.

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 emissions data already reported on form **EMISS**, provided this is the same data you would otherwise report in sections D and E of this form. If using **EMISS** in this manner, please note this on the fee calculation 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 tenth of a 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.

For initial fee calculation purposes, most sources are required to use actual emissions for the preceding calendar year. However, there are certain exceptions where estimates of actual emissions are either required or allowed in place of actual emissions for the preceding calendar year:

Exception	Emission Data
When the source commenced operation during the preceding calendar year.	Estimates of actual emissions for the "current" calendar year are required
When EPA withdraws approval of a part 70 program and implements a part 71 program, and the source pays initial part 71 fees between January 1 and March	Either estimates of actual emissions for the "preceding" calendar year or 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 part 71 fees between January 1 and March 31.	Either estimates of actual emissions for the "preceding" calendar year or actual emissions for the preceding calendar year may be used.

For annual fee purposes, fee calculation should be based on actual emissions for the preceding calendar year in all cases.

In most cases you will only need to report one set of emission data using sections D and E of this form (the data that is the basis of the initial or annual fee being paid as explained above). This data is subsequently carried over to lines 1 and 2 of section F (Fee Calculation Worksheet) of the form.

However, there is one exception where you would be required to report two different sets of emissions data using sections D and E – when paying the first annual fee and reconciliation is required because the initial fee was based on estimated actual emissions for the “preceding” calendar year (the year preceding initial fee payment). In this case, the two data sets would be:

- actual emissions for the year initial fees paid (for annual fee purposes in lines 1-5 of section F of the form), and
- actual emissions for the year preceding initial fee payment (for reconciliation in lines 11-20 of the form)

Whenever reconciliation is required as part of annual fee payment, you will also need a copy of the fee forms you previously submitted with initial fee payment in order to obtain the value of estimated actual emissions.

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 in section D of the form is provided at the bottom of each column to enter total emissions for each pollutant reported above. If any subtotal exceeds 4,000 tons, enter 4,000 tons for that column. You may round to the nearest tenth of a ton.

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

### **Section E. Annual Emissions Report for Fee Calculation Purposes -- HAP**

List the actual emissions of individual HAP from each emission unit. If you are initially applying for a permit, you may use the emissions of HAP reported on form **EMISS**, instead of completing this section of this form, provided these emissions are the same as you would otherwise report using this section of the form. If you are doing this, please note it on the form.

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 tenth of a ton. Sum the values in each column and enter the subtotals at the bottom of the table. If any subtotal exceeds 4,000 tons, enter 4,000 for that column.

See instructions for section D for more information on reporting emissions data.

### **Section F. Fee Calculation Worksheet**

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.

A detailed explanation of Section F follows (separated into four parts):



## Emissions Calculation

The subtotals for each pollutant listed in Sections D and E (or from form **EMISS**) are added together to calculate the total emissions (in tons per year) for the facility.

The emissions that are reported here will vary for initial fee payment purposes, depending on the specific circumstances, but will always be actual emissions for the preceding calendar year for annual fee purposes. See the instructions for section D for more on the emissions data you should use in the part of the form.

The total emissions are adjusted for double counting and are 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.

### Reconciliation (When Initial Fees Were Based on Estimates for the Current Calendar Year)

This section is only used by sources paying their first annual fee when their initial fee was based on estimates of calendar-year emissions for the “current” year (the same year that initial fees were paid). This reconciliation is done by comparing the actual emissions for the “current” year provided in sections D and E of this submittal with the estimate of those emissions previously provided with 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 difference later.

### Reconciliation (When Initial Fees Were Based on Estimates for the Preceding Calendar Year)

This section is only used by sources paying their first annual fee when their initial fee was based on estimates of calendar-year emissions for the year preceding initial fee payment, provided the source was required to pay its initial fee between January 1 and March 31, and EPA issued the Part 71 permit to replace a Part 70 permit. This reconciliation is done by comparing the actual emissions for the “preceding” year provided in sections D and E of this submittal with the estimate of those emissions provided with 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 difference later.

## Fee Calculation

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

The fee rate (\$/ton) used to calculate fees should be the fee rate in effect at the time the fee is paid, rather than the fee rate in effect during the time period represented by the emissions data. For example, if you are paying fees during 2008 and your emission data is from calendar year 2007, you would use the fee rate in effect for 2008, rather than the fee rate in effect for 2007.

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), along with form **FF**, the fee filing form, to the appropriate lockbox bank account address listed in the instructions for form **FF**. Note that the lockbox bank account addresses are

subject to change from time to time, so please confirm you have the correct lockbox address whenever you pay fees.

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