

### **Instructions for RFS0304: RFS Annual Compliance Report**

Any obligated party, as described in §80.1406, that produces or imports Gasoline or MVNRLM Diesel fuel for use in the contiguous 48 states plus Hawaii during a given compliance period, must submit an RFS Annual Compliance Report under §80.1451(a).

Any exporter of renewable fuels, as described in §80.1430, that exported a volume of renewable fuel from the contiguous 48 states plus Hawaii during a given compliance period, must submit an RFS Annual Compliance Report under §80.1451(a).

Parties who have more than one activity that requires a compliance determination, must report the information separately (i.e. imports, exports, and refining obligations must be met separately).

#### **Obligated Parties – Gasoline or Diesel Refiners**

Refiners of gasoline or MVNRLM diesel, may comply in aggregate or refinery-by-refinery. The compliance level is indicated by a party in their company registration in OTAQReg: Fuels Programs Registration application.

*Note:* If the obligated party carries a deficit from one year to the next, then the party must maintain the same approach to aggregation in the next calendar year per §80.1427(b)(1)(iv).

In Field 8 of the RFS0304 report, the refiner must enter either AGREF (aggregate) or the five-digit facility ID (refinery-by-refinery). Regardless, the party will have at least four rows, one for each RVO.

*Note:* If complying refinery-by-refinery, one row for each RVO at each refinery (e.g. 2 refineries will have 8 rows, 3 refineries would have 12 rows).

#### **Obligated Parties – Gasoline or Diesel Importers**

Importers of gasoline or MVNRLM diesel, must comply in aggregate. In Field 8 of the RFS0304 report, the importer must enter AGIMP and will have four rows, one for each RVO.

#### **Renewable Fuel Exporters**

Renewable fuel exporters must comply in aggregate. In Field 8 of the RFS0304 report, the exporter must enter EXPRT and will have between one and four rows based on the export activity.

*Note:* Renewable fuel exporters that have an RVO other than renewable fuel incur nested obligations (e.g. for an export of biodiesel, an exporter will have a Biomass-Based Diesel RVO, Advanced Biofuel RVO, and a Renewable Fuel RVO). Table 1 describes which volumes of renewable fuel need to be included when an exporter calculates their RVO(s).

**Table 1** – This table provides examples of which volumes of a renewable fuel export incur specific Renewable Volume Obligations (RVO) pursuant to §80.1430.

| Renewable Fuel Export             | Cellulosic Biofuel RVO                                     | Biomass-Based Diesel RVO | Advanced Biofuel RVO | Renewable Fuel RVO |
|-----------------------------------|------------------------------------------------------------|--------------------------|----------------------|--------------------|
| <b>Biodiesel</b>                  | No                                                         | Yes                      | Yes                  | Yes                |
| <b>Non-Ester Renewable Diesel</b> | No                                                         | Yes                      | Yes                  | Yes                |
| <b>Cellulosic Biofuel</b>         | Yes                                                        | No                       | Yes                  | Yes                |
| <b>Cellulosic Diesel</b>          | Either Cellulosic Biofuel or Biomass-Based Diesel (only 1) |                          | Yes                  | Yes                |
| <b>Advanced Biofuel</b>           | No                                                         | No                       | Yes                  | Yes                |
| <b>Renewable Fuel</b>             | No                                                         | No                       | No                   | Yes                |

### Distillate Fuel Reporting

**2020 Compliance Period** - For fields “Distillate fuel that is NOT transportation fuel (excluding NTDF)” and “Distillate fuel that is certified NTDF” (or fields 15 and 16), mark “NA” for 2020 compliance period only.

**2021 Compliance Period and After** – Report the values in both distillate fields 15 and 16 as required in 80.1451(a).

### Additional Notes

- For a row with field 9 as CB, “NA” must be entered in field 23, 24, 25, 26, 27, 28
- For a row with field 9 as BD, “NA” must be entered in field 21, 22, 25, 26, 27, 28, 31, 32, 33
- For a row with field 9 as AB, “NA” must be entered in field 27, 28, 31, 32, 33
- For a row with field 9 as RF, “NA” must be entered in field 31, 32, 33

### Additional Requirements

In order to complete the quarterly and annual reporting requirements, other RFS reports may require submission. Please check the RFS reporting web site for updated instructions and templates: <http://www.epa.gov/fuels-registration-reporting-and-compliance-help/how-report-quarterly-and-annually-renewable-fuel>.

For information on submitting this report using EPA’s Central Data Exchange (CDX) visit: <http://www.epa.gov/fuels-registration-reporting-and-compliance-help/user-guides-otaqdcfuel-central-data-exchange-cdx>

| Field | Field Name                       | Units | Field Formats, Codes, & Special Instructions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------|----------------------------------|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1     | Report Form ID                   |       | <b>AAAAAAA</b> ; <i>Character</i> .<br>RFS0304: Form ID for the RFS2 Annual Compliance Report                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 2     | Report Type                      |       | <b>A</b> ; <i>Character</i> . Indicate whether this is the original report or a resubmission. Submit only one Original report, submit any corrections or updates as Resubmission(s):<br><br><b>O</b> : Original<br><b>R</b> : Resubmission                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 3     | CBI                              |       | <b>A</b> ; <i>Character</i> . Specify if the data contained within the report is being claimed as Confidential Business Information (CBI) under 40 CFR Part 2, subpart B:<br><br><b>Y</b> : Confidential Business Information<br><b>N</b> : Non-Confidential Business Information                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 4     | Report Date                      |       | <b>MM/DD/YYYY</b> ; <i>Character</i> . Enter the date the original or resubmitted report is submitted.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 5     | Report Year                      |       | <b>YYYY</b> ; <i>Number</i> . Indicate the compliance period (year) of the report.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 6     | Company/Entity ID                |       | <b>9999</b> ; <i>Alphanumeric</i> . Enter the four-digit, EPA-assigned company/entity ID.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 7     | Company Name                     |       | <b>AAAAAAA...</b> ; <i>Character</i> (125 Max). The reporting party's name (Your company name).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 8     | Compliance Basis/<br>Facility ID |       | <b>AAAAA</b> ; <i>Character</i> . Obligated parties indicate the compliance basis if aggregating, or submit separate facility reports which reference individual facility ID numbers. Please include all preceding zeros in five-digit facility ID numbers (if applicable). Imports and exports must be aggregated and reported separately from refining production.<br><br><b>AGIMP</b> : Aggregated Importer Compliance<br><b>AGREF</b> : Aggregated Refiner Compliance<br><b>#####</b> : The five-digit, EPA-assigned facility ID<br><b>EXPRT</b> : Renewable fuel exporter<br><br><i>Note</i> : Obligated parties and exporters indicate the corresponding "compliance level" when retiring RINs for compliance in EMTS. The compliance level indicated above and any of the following fields must also match the total number of RINs retired in EMTS by compliance level. |

| Field | Field Name                                            | Units   | Field Formats, Codes, & Special Instructions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-------|-------------------------------------------------------|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 9     | Renewable Volume Obligation (Name)                    |         | <p><b>AA</b>; <i>Character</i>. Enter the code that corresponds to the Renewable Volume Obligation (RVO) contained in this report. Obligated parties must provide one report row for each RVO. Exporters must provide one report row for each applicable RVO.</p> <p><b>CB</b>: Cellulosic Biofuel<br/> <b>BD</b>: Biomass-Based Diesel<br/> <b>AB</b>: Advanced Biofuel<br/> <b>RF</b>: Renewable Fuel</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 10    | Renewable Fuel Export Type                            |         | <p><b>999</b>; <i>Number</i>. Indicate the code corresponding to the Fuel Type for exports. Only one Fuel Type may be entered per row. If [Field 8] is not EXPRT, then enter “NA”.</p> <p>Examples of commonly used reporting codes from EMTS are shown below. For a full list of all EMTS reporting codes, see <a href="https://www.epa.gov/fuels-registration-reporting-and-compliance-help">https://www.epa.gov/fuels-registration-reporting-and-compliance-help</a></p> <p><b>10</b>: Non-cellulosic Ethanol (EV 1.0)<br/> <b>20</b>: Biodiesel (EV 1.5)<br/> <b>40</b>: Non-ester Renewable Diesel (EV 1.7)<br/> <b>41</b>: Non-ester Renewable Diesel (EV 1.6)<br/> <b>42</b>: Non-ester Renewable Diesel (EV 1.5)<br/> <b>150</b>: Renewable Heating Oil (EV 1.6)<br/> <b>151</b>: Renewable Heating Oil (EV 1.1)<br/> <b>152</b>: Renewable Heating Oil (EV 1.2)<br/> <b>153</b>: Renewable Heating Oil (EV 1.7)</p> |
| 11    | Total Volume of Gasoline Products RFG, RBOB, CG, CBOB | gallons | <p><b>999999999999</b>; <i>Number</i>. Report the total volume of RFG, RBOB, CG, and CBOB gasoline produced (when reporting as AGREF or Facility by facility) or imported (when reporting as “AGIMP”) during the compliance period that is listed under 80.1407(c)(1) – (c)(4).</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 12    | Other Gasoline Blendstock Volume                      | gallons | <p><b>999999999999</b>; <i>Number</i>. Report the total volume of all blendstock (including butane, pentane, and gasoline treated as Blendstock (GTAB)) that has been combined with other Blendstock and/or finished gasoline to produce gasoline for the compliance year as described in 80.1407(c)(5).</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

| Field | Field Name                                                       | Units                           | Field Formats, Codes, & Special Instructions                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------|------------------------------------------------------------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 13    | State Gasoline Volume                                            | gallons                         | <b>999999999999</b> ; <i>Number</i> . Report the total volume of any gasoline, or any unfinished gasoline that becomes gasoline upon the addition of oxygenate, that is produced or imported to comply with a state or local fuels program (e.g., California gasoline) for the compliance year as described in 80.1407(c)(6).                                                                                                                                            |
| 14    | MVNRLM Diesel Fuel Volume                                        | gallons                         | <b>999999999999</b> ; <i>Number</i> . Report the total volume of MVNRLM diesel fuel produced (when reporting as AGREF or Facility by facility) or imported (when reporting as “AGIMP”) during the compliance period that is listed under 80.1407(e)<br><br>Include in this volume any resulting balance calculated using the redesignated certified non-transportation 15 ppm diesel fuel (NTDF) as MVNRLM diesel fuel reporting provisions found at 80.1451(a)(1)(xix). |
| 15    | Distillate fuel that is NOT transportation fuel (excluding NTDF) | gallons                         | <b>999999999999</b> ; <i>Number</i> . Report the total volume of distillate fuel that is not transportation fuel, separate from certified NTDF.<br><br><i>Note</i> : Mark “NA” if compliance period is 2020 or earlier.                                                                                                                                                                                                                                                  |
| 16    | Distillate fuel that is certified NTDF                           | gallons                         | <b>999999999999</b> ; <i>Number</i> . Report the total volume of certified NTDF.<br><br><i>Note</i> : Mark “NA” if compliance period is 2020 or earlier.                                                                                                                                                                                                                                                                                                                 |
| 17    | Gasoline and Diesel production / Renewable Fuel Export volume    | gallons                         | <b>999999999999</b> ; <i>Number</i> . Enter the total volume of all gasoline (fields 11, 12, 13) and diesel (field 14) produced or imported for the compliance year as defined in §80.1407(c) and §80.1407(e).<br><br>If a renewable fuel exporter, the volume of renewable fuel exported in Field 10.                                                                                                                                                                   |
| 18    | Renewable Fuel Standard Value/ Equivalence Value                 | Percentage or equivalence value | <b>99.999</b> ; <i>Number</i> . Obligated parties only. Enter the renewable fuel standard set by the EPA (Please see RFS2 Annual Standards rulemaking for percentages) as defined in §80.1405.<br><br>If this is an export (EXPRT) report, enter the equivalence value provided in §80.1415 for the fuel indicated in Field 10.                                                                                                                                          |
| 19    | Prior year Deficit RVO                                           | gallons                         | <b>999999999999</b> ; <i>Number</i> . Enter prior year deficit RVO. If no deficit, enter “0”.                                                                                                                                                                                                                                                                                                                                                                            |

| Field | Field Name                               | Units   | Field Formats, Codes, & Special Instructions                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-------|------------------------------------------|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 20    | Renewable Volume Obligation (RVO)        | gallons | <p><b>999999999999</b>; <i>Number</i>. Enter the renewable volume obligation (RVO) as calculated in §80.1407 for obligated parties and §80.1430 for exporters of renewable fuel, for the compliance period.</p> <p>Importers &amp; Refiners: <math>[\text{Field } 20] = [\text{Field } 17] \times ([\text{Field } 18]/100) + [\text{Field } 19]</math>;</p> <p>Exporters: <math>[\text{Field } 20] = [\text{Field } 17] \times [\text{Field } 18]</math></p> |
| 21    | Prior-year RFS2 RINs used, D code of 3   |         | <b>999999999999</b> ; <i>Number</i> . Enter the total number of prior- year Cellulosic Biofuel (D3) RINs used for compliance.                                                                                                                                                                                                                                                                                                                                |
| 22    | Current-year RFS2 RINs used, D code of 3 |         | <b>999999999999</b> ; <i>Number</i> . Enter the total number of current- year Cellulosic Biofuel (D3) RINs used for compliance.                                                                                                                                                                                                                                                                                                                              |
| 23    | Prior-year RFS2 RINs used, D code of 4   |         | <b>999999999999</b> ; <i>Number</i> . Enter the total number of prior- year Biomass-Based Diesel (D4) RINs used for compliance.                                                                                                                                                                                                                                                                                                                              |
| 24    | Current-year RFS2 RINs used, D code of 4 |         | <b>999999999999</b> ; <i>Number</i> . Enter the total number of current- year Biomass-Based Diesel (D4) RINs used for compliance.                                                                                                                                                                                                                                                                                                                            |
| 25    | Prior-year RFS2 RINs used, D code of 5   |         | <b>999999999999</b> ; <i>Number</i> . Enter the total number of prior- year Advanced Biofuel (D5) RINs used for compliance.                                                                                                                                                                                                                                                                                                                                  |
| 26    | Current-year RFS2 RINs used, D code of 5 |         | <b>999999999999</b> ; <i>Number</i> . Enter the total number of current- year Advanced Biofuel (D5) RINs used for compliance.                                                                                                                                                                                                                                                                                                                                |
| 27    | Prior-year RFS2 RINs used, D code of 6   |         | <b>999999999999</b> ; <i>Number</i> . Enter the total number of prior- year Renewable Fuel (D6) RINs used for compliance.                                                                                                                                                                                                                                                                                                                                    |
| 28    | Current-year RFS2 RINs used, D code of 6 |         | <b>999999999999</b> ; <i>Number</i> . Enter the total number of current- year Renewable Fuel (D6) RINs used for compliance.                                                                                                                                                                                                                                                                                                                                  |
| 29    | Prior-year RFS2 RINs used, D code of 7   |         | <b>999999999999</b> ; <i>Number</i> . Enter the total number of prior- year Cellulosic Diesel (D7) RINs used for compliance.                                                                                                                                                                                                                                                                                                                                 |
| 30    | Current-year RFS2 RINs used, D code of 7 |         | <b>999999999999</b> ; <i>Number</i> . Enter the total number of current- year Cellulosic Diesel (D7) RINs used for compliance.                                                                                                                                                                                                                                                                                                                               |

| Field | Field Name                                       | Units | Field Formats, Codes, & Special Instructions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-------|--------------------------------------------------|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 31    | Cellulosic Biofuel Waiver Credits Used           |       | <p><b>9999999999</b>; <i>Number</i>. Enter the total number of cellulosic biofuel waiver credits used for compliance.</p> <p>If [Field 9] is not CB or no credits were purchased, enter “NA.”</p> <p><i>Note:</i><br/>Cellulosic biofuel waiver credits may only be used for the RVO incurred in the compliance year (i.e. Cellulosic Biofuel waiver credits may not be used to satisfy a prior year deficit).</p> <p>Cellulosic biofuel waiver credits may only be used for a cellulosic biofuel RVO and cannot be used for BD, AB, or RF RVOs.</p> |
| 32    | Cellulosic Biofuel Waiver Credits Payment Method |       | <p><b>AAAAAAA</b>; <i>Character</i>. Enter the method used to pay for the cellulosic biofuel waiver credits.</p> <p>If [Field 9] is not CB or no credits were purchased, enter “NA.”</p> <p><b>Pay.Gov:</b> Submitted payment via Pay.Gov<br/> <b>Fedwire:</b> Submitted payment via Fedwire<br/> <b>Mail:</b> Mailed payment to the US Treasury</p>                                                                                                                                                                                                 |
| 33    | Cellulosic Biofuel Waiver Credits ID             |       | <p><b>AAAAAAA...;</b> <i>Character (125 Max)</i>. Enter transaction reference ID that was provided by the US Treasury for the purchase of cellulosic biofuel waiver credits.</p> <p>If a company has more than one transaction ID for the compliance year they must separate each transaction ID with #.</p> <p>If no reference ID, enter “NA”</p> <p>If [Field 9] is not CB or no credits were purchased, enter “NA.”</p>                                                                                                                           |

| Field | Field Name  | Units | Field Formats, Codes, & Special Instructions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------|-------------|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 34    | Deficit RVO |       | <p><b>999999999999</b>; <i>Number</i>. Enter the deficit RVO carried over into the next year.</p> <p>CB Deficit RVO = [Field20] – {[Field21] + [Field29] + ([Field22] + [Field30]) + [Field31]}</p> <p>BD Deficit RVO = [Field20] – {[Field23] + [Field29] + ([Field24] + [Field30])}</p> <p>AB Deficit RVO = [Field20] – {[Field21] + [Field23] + [Field25] + ([Field29] + ([Field22] + [Field24] + [Field26] + [Field30])}</p> <p>RF Deficit RVO = [Field20] – {[Field21] + [Field23] + [Field25] + [Field 27] + [Field 29]) + ([Field 22] + [Field 24] + [Field 26] + [Field 28] + [Field 30])}</p> |
| 35    | Comments    |       | <p><b>AAAA....</b>; <i>Character (1000 character limit)</i>. Optional, enter any additional comments.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

Paperwork Reduction Act Statement

This collection of information is approved by OMB under the Paperwork Reduction Act, 44 U.S.C. 3501 et seq. (OMB Control No. 2060-0725). Responses to this collection of information are mandatory (40 CFR part 80, subpart M. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. The public reporting and recordkeeping burden for this collection of information is estimated to be less than one hour per response. Send comments on the Agency's need for this information, the accuracy of the provided burden estimates and any suggested methods for minimizing respondent burden to the Regulatory Support Division Director, U.S. Environmental Protection Agency (2821T), 1200 Pennsylvania Ave., NW, Washington, D.C. 20460. Include the OMB control number in any correspondence. Do not send the completed form to this address.