

RFS Independent Third-Party Mass Balance (RFS2400): Instructions for Completing

Who must report

- All independent third-party auditors that verified RINs, biogas, or biointermediate in a calendar quarter.

Reporting requirements

- [40 CFR 80.1451\(g\)\(2\)](#) sets forth the reporting requirements for this form.
- Complete this report quarterly as a separate entry for each audited facility.
- If a report field does not apply, enter the value "NA". **Do NOT leave any field blank.**

Reporting deadlines

- Independent third-party auditors must report on a quarterly basis as follows:

Calendar Quarter	Time Period Covered	Quarterly Report Deadline
Quarter 1	January 1 – March 31	June 1
Quarter 2	April 1 – June 30	September 1
Quarter 3	July 1 – September 30	December 1
Quarter 4	October 1 – December 31	March 31

How to submit reports

- Please check the RFS reporting web site for updated instructions and templates:
<https://www.epa.gov/fuels-registration-reporting-and-compliance-help/reporting-fuel-programs>
- For information on submitting this report using EPA's Central Data Exchange (CDX) visit:
<https://www.epa.gov/fuels-registration-reporting-and-compliance-help/user-guides-otaqdcfuel-central-data-exchange-cdx>

Field Instructions

Field No.	Field Name	Units	Field Formats, Codes & Special Instructions
1	Report Form ID		AAAAAAA ; <i>Character</i> . Enter RFS2400 .
2	Report Type		A ; <i>Character</i> . Specify if this report is original or if it is being resubmitted. Submit only one original report; any corrections or updates should be marked as a resubmission. O = Original R = Resubmission
3	CBI		A ; <i>Character</i> . Specify if the data contained within the report are claimed as Confidential Business Information (CBI) under 40 CFR Part 2, subpart B, except the information that cannot be claimed as CBI per 40 CFR 80.1402. Y = Confidential Business Information N = Non-Confidential Business Information
4	Report Date		MM/DD/YYYY ; <i>Character</i> . Enter the date this report is completed.

Field No.	Field Name	Units	Field Formats, Codes & Special Instructions
5	Compliance Year		YYYY ; <i>Character</i> . Enter the compliance year the report covers.
6	Calendar Quarter		AA ; <i>Character</i> . Enter the calendar quarter under the compliance year this report covers: Q1: Quarter 1 (January – March) Q2: Quarter 2 (April – June) Q3: Quarter 3 (July – September) Q4: Quarter 4 (October – December)
7	Independent Third-Party Auditor Company ID		AAAA ; <i>Character</i> . Enter the EPA-assigned four-character ID for the independent third-party auditor.
8	Independent Third-Party Auditor Company Name		AAAA... ; <i>Character (125 Max)</i> . Enter the registered name of the independent third-party auditor
9	Audited Party Company Name		AAAA... ; <i>Character (125 Max)</i> . Enter the registered name of the audited party.
10	Audited Party Company ID		AAAA ; <i>Character</i> . Enter the four-character company ID of the audited party.
11	Audited Facility ID		AAAAA ; <i>Character</i> . Enter the five-character facility ID or reporting ID of the audited facility.
12	Feedstock (value)		999999999999 ; <i>Number</i> . Enter the total numerical value of feedstock used as an input in the production process.
13	Feedstock (unit)		AAAA... ; <i>Character (125 Max)</i> . Enter the unit of measure specific to the feedstock value.
14	Chemicals (value)		999999999999 ; <i>Number</i> . Enter the total numerical value of chemicals used as an input in the production process.
15	Chemicals (unit)		AAAA... ; <i>Character (125 Max)</i> . Enter the unit of measure specific to the chemicals value. If none, enter “NA”.
16	Others (value)		999999999999 ; <i>Number</i> . Enter the total numerical value of other substance/material used which is not accounted for under the feedstock or chemical totals, as an input in the production process.
17	Others (unit)		AAAA... ; <i>Character (125 Max)</i> . Enter the unit of measure specific to the other substance/material used as an input in the production process. If none, enter “NA”.
18	Audited Product Produced (value)		999999999999 ; <i>Number</i> . Enter the total amount of audited product produced
19	Audited Product Produced (unit)		AAAA... ; <i>Character (125 Max)</i> . Enter the unit of measure specific to the amount of renewable fuel or biointermediate produced.
20	Co-Products (value)		999999999999 ; <i>Number</i> . Enter the total amount of co-products produced.

Field No.	Field Name	Units	Field Formats, Codes & Special Instructions
21	Co-Products (unit)		AAAA...; Character (125 Max). Enter the unit of measure specific to the co-products produced. If none, enter "NA".
22	Waste Material (value)		999999999999; Number. Enter the total amount of waste material.
23	Waste Material (unit)		AAAA...; Character (125 Max). Enter the unit of measure specific to the waste material. If none, enter "NA".
24	Other (value)		999999999999; Number. Enter the total amount of other substances produced not accounted for under the other outputs.
25	Other (unit)		AAAA...; Character (125 Max). Enter the unit of measure specific to other substances produced. If none, enter "NA".
26	Purchased Electricity (value)		999999999999; Number. Enter the total amount of purchased electricity used as an energy input.
27	Purchased Electricity (unit)		AAAA...; Character (125 Max). Enter the unit of measure specific to purchased electricity. If none, enter "NA".
28	Purchased Steam or Hot Water (value)		999999999999; Number. Enter the total amount of purchased steam or hot water used as an energy input.
29	Purchased Steam or Hot Water (unit)		AAAA...; Character (125 Max). Enter the unit of measure specific to purchased steam or hot water. If none, enter "NA".
30	Coal (value)		999999999999; Number. Enter the total amount of coal used as an energy input.
31	Coal (unit)		AAAA...; Character (125 Max). Enter the unit of measure to specific to coal used as an energy input. If none, enter "NA".
32	Natural Gas (value)		999999999999; Number. Enter the total amount of natural gas used as an energy input.
33	Natural Gas (unit)		AAAA...; Character (125 Max). Enter the unit of measure specific to natural gas used as an energy input. If none, enter "NA".
34	Diesel (value)		999999999999; Number. Enter the total amount of diesel used as an energy input.
35	Diesel (unit)		AAAA...; Character (125 Max). Enter the unit of measure specific to diesel used as an energy input. If none, enter "NA".
36	CHP (value)		999999999999; Number. Enter the total amount of combined heat and power (CHP) used as an energy input.
37	CHP (unit)		AAAA...; Character (125 Max). Enter the unit of measure specific to CHP used as an energy input. If none, enter "NA".

Field No.	Field Name	Units	Field Formats, Codes & Special Instructions
38	Other (value)		999999999999 ; <i>Number</i> . Enter the total amount of other substance material used that was not accounted for under the other energy inputs. If none, enter "NA".
39	Other (unit)		AAAA...; <i>Character (125 Max)</i> . Enter the unit of measure specific to other substance material used as an energy input.
40	Excess Electricity Generated (value)		999999999999 ; <i>Number</i> . Enter the total amount of excess electricity generated as an output of the production process. If none, enter "NA".
41	Excess Electricity Generated (unit)		AAAA...; <i>Character (125 Max)</i> . Enter the unit of measure specific to the amount of excess electricity generated. If none, enter "NA".
42	Other energy outputs (value)		999999999999 ; <i>Number</i> . Enter the total amount of other energy outputs not accounted for under excess electricity generated.
43	Other energy outputs (unit)		AAAA...; <i>Character (125 Max)</i> . Enter the unit of measure specific to the total amount of other energy outputs. If none, enter "NA".
44	Comment		AAAA...; <i>Character (1000 Max)</i> . Optional field, enter any comments or additional information on calculations as needed. Enter "NA" if there are no comments.

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-#####). Responses to this collection of information are mandatory (40 CFR part 80). 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 1.4 hours 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.