Climate Change
global warming

Washington’s Greenhouse Gas Reporting Program
2012 Transportation Fuel Supplier Reporting
Agenda

- GHG reporting program overview
- Who needs to report
- Registration
- Reporting
- Post reporting steps

- Questions at the end of each section
Washington’s GHG Reporting Program Overview
2012 Reporting Deadlines

1. Washington registration (10/15/2013)
   - Paper Certificate of Registration form
2. Calculate emissions
3. Sign and submit report (10/31/2013)
   - Paper report signature and submission form
GHG Reporting Program Overview

- Goal: collect accurate and timely data on GHG emissions to inform future policy decisions
- Reporting only, no control or use requirements
- Facility reporting: designed to be compatible with EPA’s GHG reporting program
- Transportation fuel supplier reporting: designed to be compatible with DOL’s fuel tax reporting
History

- 2008: passed by legislature
- Initial rule making
- 2010: revised by legislature
- New rule making
- Rule adopted December 2010
- Reporting starts 2012 emissions year (EY) / Due October 31, 2013
Transportation Fuel Supplier

- Reporting unit is defined by DOL fuel tax license number:
  - [http://www.dol.wa.gov/about/ftactivelists.html](http://www.dol.wa.gov/about/ftactivelists.html)
  - Motor vehicle fuel supplier or importer (RCW 82.36.010)
  - Special fuel supplier or importer (RCW 82.38.020)
  - Distributor of aircraft fuel (RCW 82.42.010)
- Responsible party same as for DOL
- Physical location does not matter (all activities in state of Washington under license)
## DOL Fuel Tax Licensee List

### Fuel Tax Active Licensee List

**As of August 5, 2013**

<table>
<thead>
<tr>
<th>License</th>
<th>Name</th>
<th>Also Known As</th>
<th>State</th>
<th>ZIP Code</th>
<th>EIN</th>
<th>Special Fuel</th>
<th>Motor Fuel</th>
<th>Aircraft</th>
</tr>
</thead>
<tbody>
<tr>
<td>33615</td>
<td>A/B ENTERPRISES INC</td>
<td></td>
<td>OR</td>
<td>97850</td>
<td>93-0573358</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>73980</td>
<td>ACME FUEL CO</td>
<td></td>
<td>WA</td>
<td>98507</td>
<td>91-0113455</td>
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<td>X</td>
<td></td>
</tr>
<tr>
<td>33501</td>
<td>AERONAUTICAL SERVS INC</td>
<td></td>
<td>WA</td>
<td>98260</td>
<td>91-0000262</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>72762</td>
<td>AEROSPACE TEST ENG/ING &amp; CERT LLC</td>
<td></td>
<td>WA</td>
<td>98108</td>
<td>400002670</td>
<td></td>
<td></td>
<td>X</td>
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<tr>
<td>59716</td>
<td>AG LINK INCORPORATED</td>
<td></td>
<td>WA</td>
<td>99008</td>
<td>56-2620724</td>
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<td>X</td>
<td>X</td>
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<tr>
<td>67215</td>
<td>ALASKA WEST EXPRESS INC</td>
<td></td>
<td>WA</td>
<td>98124</td>
<td>91-1049720</td>
<td></td>
<td>X</td>
<td></td>
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<tr>
<td>72490</td>
<td>ALBINA FUEL COMPANY</td>
<td></td>
<td>WA</td>
<td>98660</td>
<td>91-0466510</td>
<td></td>
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<tr>
<td>72007</td>
<td>ALSAKER CORPORATION</td>
<td></td>
<td>WA</td>
<td>99214</td>
<td>91-0841873</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>35737</td>
<td>AMERICAN AIRLINES INC</td>
<td></td>
<td>OK</td>
<td>74159-2870</td>
<td>13-1502798</td>
<td></td>
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<td>X</td>
</tr>
<tr>
<td>72297</td>
<td>AMERICAN DIST CO</td>
<td></td>
<td>WA</td>
<td>98271-7876</td>
<td>91-0529455</td>
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<tr>
<td>72426</td>
<td>AMERICAN ENERGY INC</td>
<td></td>
<td>OR</td>
<td>97701</td>
<td>91-1224469</td>
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<td>72372</td>
<td>ANDERES OIL INC</td>
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<td>AK</td>
<td>99901-0858</td>
<td>92-0141954</td>
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<tr>
<td>72169</td>
<td>APEX OIL COMPANY INC</td>
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<td>MO</td>
<td>63105</td>
<td>43-1530508</td>
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</tr>
<tr>
<td>72385</td>
<td>ARCHER DANIELS MIDLAND CO</td>
<td>/ADM CORN PROCESSING</td>
<td>IL</td>
<td>62520</td>
<td>41-0129150</td>
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<td>X</td>
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<tr>
<td>72650</td>
<td>ARS FRESNO LLC</td>
<td></td>
<td>CA</td>
<td>92054-6391</td>
<td>33-0922878</td>
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<td></td>
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<tr>
<td>72735</td>
<td>ASCE NT AVIATION GRP INC</td>
<td></td>
<td>NY</td>
<td>13131</td>
<td>16-1353575</td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>83037</td>
<td>ASSOCIATED PETROLEUM PROD INC</td>
<td></td>
<td>WA</td>
<td>98401</td>
<td>91-1186508</td>
<td></td>
<td></td>
<td>X</td>
</tr>
</tbody>
</table>
Threshold

- Total supplied products equivalent to emissions $\geq 10,000$ metric tons (MT) CO$_2$ per calendar year
- Threshold independent from any facility emissions
- Emissions from biomass count towards threshold
- Calculate each fuel type (product code) separately, then add together
### Approximate Fuel Supplied to Trigger Threshold

<table>
<thead>
<tr>
<th>Fuel Type</th>
<th>Approximate Fuel (gallons/yr) to Meet Threshold 10,000 MT CO₂e</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gasoline</td>
<td>1,100,000</td>
</tr>
<tr>
<td>Ethanol</td>
<td>1,700,000</td>
</tr>
<tr>
<td>Diesel</td>
<td>970,000</td>
</tr>
<tr>
<td>Biodiesel</td>
<td>1,000,000</td>
</tr>
<tr>
<td>Propane</td>
<td>1,700,000</td>
</tr>
<tr>
<td>Kerosene</td>
<td>950,000</td>
</tr>
<tr>
<td>Natural Gas</td>
<td>180,000,000 (scf)</td>
</tr>
<tr>
<td>Jet Fuel</td>
<td>1,000,000</td>
</tr>
<tr>
<td>Aviation Gasoline</td>
<td>1,200,000</td>
</tr>
</tbody>
</table>

Any of the values listed above individually or in combination are enough to require reporting. You should use the [calculation methods in WAC 173-441-130](https://example.com) to officially calculate your emissions.
Applicable Fuels

- Only report emissions associated with applicable fuels

- Motor vehicle fuel and special fuel:
  - Supplier and importer activities
  - Taxable gallons (Line 6 on your DOL Tax Return Form)

- Aircraft fuels:
  - Equation based on DOL Tax Return Form Schedules
  - \( R1 + R2 + R3 + R4 + R5 - D1 - D2 - D3 - D8 \)
## Example Tax Return: On-Road

### Motor Vehicle Fuel Supplier Tax Return

See next page for where to send this form.

#### A. Reporting period

<table>
<thead>
<tr>
<th>Year</th>
<th>Month</th>
<th>License number</th>
</tr>
</thead>
</table>

For validation only. 108-030-115-0001

#### B. 

- [ ] No operations
- [ ] Amended return
- [ ] New address
- [ ] Late return
- [ ] Name change
- [ ] Cancel license
- Effective date

#### C. Name and address

For validation only. 108-030-115-0001

#### Beginning physical inventory

1

#### Fuel received (total from Receipts schedule on page 2)

2

#### Ending physical inventory

3

#### Total accountable gallons (line 1 + line 2 - line 3)

4

#### Tax-exempt gallons (total from Disbursements schedule on page 2)

5

#### Taxable gallons (line 4 - line 5)

6

#### Tax-paid gallons received (Receipts schedule on page 2, line R1)

7

#### Total of motor fuel allowances (from Motor fuel allowance on page 2, line 6)

8

#### Net taxable or credit gallons (line 6 - line 7 - line 8)

9

 validated postmark date
Example Tax Return: Aircraft

Sum of R1 through R5 minus D1, D2, D3, and D8

<table>
<thead>
<tr>
<th>Receipts schedule</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>R1 Tax-paid gallons received *</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R2 Non-taxed gallons produced or received from Washington licensed distributors *</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R3 Imported gallons received direct to customer *</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R4 Imported directly to licensed tax-free storage *</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R5 Other ** (including gains from bulk storage, temperature adjustments, and transportation)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total fuel received (sum of lines R1 through R5)</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Disbursements schedule – tax exempt</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>D1 Sales to Washington licensed distributors *</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D2 Export sales **</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D3 Export sales by unlicensed purchasers **</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D4 Sales to U.S. government agencies</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D5 Sales to Washington certified users *</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D6 Sales to exempt aircraft</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D7 Sales to emergency medical air transport entities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D8 Other ** (including losses from bulk storage, temperature adjustments, and transportation)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total tax-exempt gallons (sum of lines D1 through D8)</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Ecology’s Transportation Fuel Supplier Screening Tool

- Downloadable Excel tool to calculate your emissions
- Includes instructions to walk you through the process
- Gives you data needed to complete your report
- Tells you if you are required to report
- Do not submit this tool to Ecology

http://www.ecy.wa.gov/programs/air/permit_register/ghg/PDFs/Transportation_Fuel%20Supplier_Screening_Tool_07-30-2013.xlsx
<table>
<thead>
<tr>
<th>Fuel Type (pure fuel)</th>
<th>Emission Factor (MT CO₂/gal)</th>
<th>Total Applicable Fuels Supplied (gal/yr)</th>
<th>CO₂ Emissions (metric tons/yr)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gasoline</td>
<td>0.008960</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Ethanol (expressed as E100)</td>
<td>0.005767</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Diesel</td>
<td>0.010230</td>
<td>1,500,000</td>
<td>15,345</td>
</tr>
<tr>
<td>Biodiesel (expressed as B100)</td>
<td>0.009421</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Jet fuel</td>
<td>0.009750</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Aviation gasoline</td>
<td>0.008310</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Propane</td>
<td>0.005593</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Kerosene</td>
<td>0.001050</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Natural gas</td>
<td>0.000055</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

* Natural gas is in units of standard cubic feet (scf)

Aggregate CO₂ Emissions: **15,345**

Your emissions are greater than the 10,000 MT CO₂ reporting threshold. Include this number in your report.

You are required to report your CO₂ emissions.

Reporting begins in 2013. The 2013 report will contain information on emissions that occur in 2012. Reporting is on a repeating calendar year basis. The deadlines for the 2012 reporting year are:

<table>
<thead>
<tr>
<th>What to do</th>
<th>Deadline</th>
</tr>
</thead>
<tbody>
<tr>
<td>Collect data</td>
<td>January 1, 2012 - December 31, 2012</td>
</tr>
<tr>
<td>Register with Ecology</td>
<td>October 15, 2013</td>
</tr>
<tr>
<td>Report to Ecology</td>
<td>October 31, 2013</td>
</tr>
</tbody>
</table>
Report Content

- Supplier identifying information
- Parent company(ies)
- NAICS code(s)
- Annual aggregate CO_2 emissions
- Annual aggregate biogenic CO_2 emissions
- Signer identifying information
- Registration and certification information
Other Requirements

- Program reuses data from DOL reports – no new data collection or calibration requirements
- Retain records for 3 years
- Information submitted on paper submission form public
- Gallons supplied and other currently confidential data remains confidential (do not submit Excel spreadsheet)
Eligibility to Stop Reporting

- Notify Ecology by October 31 of the year after you meet one of the following conditions:
  - Annual reports demonstrate emissions < 10,000 metric tons \( \text{CO}_2\text{e} \) for 5 consecutive years
  - Annual reports demonstrate emissions < 5,000 metric tons \( \text{CO}_2\text{e} \) for 3 consecutive years
  - All supplier activities stop – license canceled

- Must resume reporting in future year if conditions are no longer met
Registration
Registration

1. Download Certificate of Representation form from website:
   https://fortress.wa.gov/ecy/publications/publications/ecy070501other.docx
2. Complete form
3. Mail paper form to Ecology
4. Submit new form whenever information changes
# Certificate of Representation

## Washington Greenhouse Gas Reporting Program: Certificate of Representation

**Washington State Department of Ecology**  
**Greenhouse Gas Reporting Program**  
**Air Quality Program**  
650 80th Ave. E  
Olympia, WA 98501  
(360) 709-4450  
Website: [www.ecology.wa.gov](http://www.ecology.wa.gov)

Use the second page of this form for instructions.

1. **Reporter Identification** (as applicable and if available) – Enter the information below
   - **Facility Reports:** EPA GHGRP ID
   - **Transportation Fuels Suppliers:** WADOL Fuel Tax License ID

2. **Facility/Supplier Information** – Enter the information below
   - **Name**
   - **Address**
   - **City/State/Zip**

3. **Representative Information** – Enter the information below
   - **Designated Representative**
     - **Name**
     - **Organization**
     - **Mailing Address**
     - **City/State/Zip**
     - **Phone Number [Ext]**
     - **Email Address**
   - **Alternate Designated Representative (optional)**

4. **Certification Statement**
   - I certify that I was selected as the designated representative or alternate designated representative, as applicable, by an agreement binding on the owners and operators of the facility or on the supplier, as applicable.
   - I certify that I have all the necessary authority to carry out my duties and responsibilities under chapter 179-441 WAC on behalf of the owners and operators of the facility and on behalf of suppliers, as applicable, and that each such owner and operator shall be fully bound by my representations, actions, decisions, or submissions.
   - I certify that the supplier owns or operates the facility, as applicable, shall be bound by any order issued to me by Ecology, the Pollution Control Hearing Board, or a court regarding the facility or supplier.
   - If there are multiple owners and operators of the facility or multiple suppliers, as applicable, I certify that I have given a written notice of my selection as the designated representative or alternate designated representative, as applicable, to each such owner and operator of the facility and each supplier.

5. **Signature** (sign and date on the lines below)  
   - **Designated Representative Signature**  
   - **Date**
   - **Alternate Designated Representative Signature**  
   - **Date**

This form cannot be processed without a wet ink signature.

For special accommodations or documents in alternate format, call 360-407-6511 (relay service), or TTY: 360-407-4611 (TTY).
Reporting

2. Mail form to Ecology
Signature and Submission Form

Washington Greenhouse Gas Reporting Program: Transportation Fuel Supplier Report Signature and Submittal Form

1. Report Information — Enter the information below
   - WA DOL Fuel Tax License ID
   - Reporting Year
   - Aggregate CO₂ (MT) (including nonbiogenic and biogenic CO₂)
   - Aggregate Biogenic CO₂ (MT)

2. Supplier Information — Enter the information below
   - Name
   - Address
   - City/State/Zip
   - NAICS Code(s)

3. Signer Information — Enter the information below
   - Name
   - Organization
   - Mailing Address
   - City/State/Zip
   - Phone Number (Ext)
   - Email Address

4. Parent Company(s) — Enter the information below
   - Parent Company 1
     - Name
     - Address
     - City/State/Zip
     - Percent Ownership
   - Parent Company 2
   - Parent Company 3

5. Certification Statement
   I am authorized to make this submission on behalf of the owners and operators of the supplier listed above, for which the submission is made. I certify under penalty of law that I have personally examined, and am familiar with, the statements and information submitted in this document, electronic submissions, and all its attachments. Based on my inquiry of those individuals with primary responsibility for obtaining the information, I certify that the statements and information are to the best of my knowledge and belief true, accurate, and complete. I am aware that there are significant penalties for submitting false statements and information or omitting required statements and information, including the possibility of fines or imprisonment.

6. Signature (sign and date on the lines below)
   - This form cannot be processed without a wet ink signature

Signature
Date

For special accommodations or documents in alternate format, call 360-407-6815 (relay service) or 800-845-4669 (TDD).
Post Reporting
Ecology Verifies Report

- Ecology works with DOL to verify data
- Input data remains confidential
Post Reporting

● Revise your report if:
  – You discover error / new information
  – Ecology notifies you of need to revise
  – You update your DOL report:
    ○ voluntarily or
    ○ DOL directed

● Reporting fee

● Ecology publishes / shares data

● Prepare for 2013 report
Reporting Fee

- Based on costs to administer program
- Published in October
- Flat fee per supplier – not based on emissions
- 2012 fee: $1,478 per supplier per year
- Approximate billing date: November, 2013
- Due 60 days after receipt
2012 Reporting Deadlines

1. Washington registration (10/15/2013)
   - Paper Certificate of Registration form
2. Calculate emissions
3. Sign and submit report (10/31/2013)
   - Paper report signature and submission form
Questions and Contact Info
Email Newsletter

- We send program updates and training invitations through an email newsletter

- To sign up:
  - Meeting room – request in person
  - Online – [http://listserv.wa.gov/cgi-bin/wa?A0=WA-GHG-REPORTING](http://listserv.wa.gov/cgi-bin/wa?A0=WA-GHG-REPORTING)
  - Email: [ghgreporting@ecy.wa.gov](mailto:ghgreporting@ecy.wa.gov)
More Information

- **Ecology contact:**
  
  Neil Caudill: [ghgreporting@ecy.wa.gov](mailto:ghgreporting@ecy.wa.gov) or 360-407-6811

- **Washington GHG Reporting Program webpage:**
  

- **Transportation Fuel Supplier webpage:**
  

- **Washington GHG Reporting Rule:**
  
Climate Change

Questions or Comments?