

INSTRUCTIONS FOR THE UNIFORM OIL RESPONSE AND PREVENTION FEE MONTHLY RETURN

Requirement to File – The marine terminal operator registered under General Laws chapter 21M collects the Uniform Oil Response and Prevention Fee (“Fee”) from the owner of the petroleum product or crude oil upon the receipt of the petroleum product or crude oil at the marine terminal. The marine terminal operator must remit the fee to the Department of Revenue (“DOR”).

Filing Date

The marine terminal operator must file this return with the DOR on or before the 30th day of each month based upon the number of barrels of petroleum product or crude oil received during the preceding month. For receipts in the month of January, the returns are due by February 28th or by February 29th in a leap year.

Instructions

Schedule A. List every delivery of a petroleum product or crude oil received at a marine terminal in Massachusetts. For each delivery, including a delivery originating from another marine terminal located in the Commonwealth, provide the following information: the date of receipt, the name of the vessel delivering the product, the origin of the product, the marine terminal or foreign trade zone in Massachusetts receiving the delivery from the vessel, the type of product and the number of barrels. If a vessel delivers more than one type of product, list each product delivery from that vessel on a separate line. If necessary, attach additional pages containing the same information.

Schedule B. List each delivery of a petroleum product or crude oil that is exempt because it was an intrastate transfer or a foreign trade zone delivery (“F.T.Z.”). The definitions of exempt deliveries follow these instructions. For each delivery, provide the following information: the date of receipt of the intrastate transfer or the foreign trade zone delivery, the name and address of the recipient for a foreign trade zone delivery, the type of the claimed exemption, the type of product and the number of barrels. If a vessel delivers more than one type of product that is an intrastate delivery or the foreign trade zone delivery, list each type of product on a separate line. If necessary, attach additional pages containing the same information. Every exempt transaction must be included on both Schedule A and Schedule B.

Page 1. Lines 1 through 9, enter the total number of barrels of each type of petroleum product or crude oil received at the marine terminal within the Commonwealth. Add lines 1 through 9 and enter the total on line 10. The total on line 10 **must equal** the total on Schedule A. On line 11, enter the total number of barrels of petroleum product or crude oil that are exempt intrastate transfers. On line 12, enter the total number of barrels of petroleum product or crude oil that are exempt deliveries to a foreign trade zone. Add lines 11 and 12 and enter the total on line 13. The total on line 13 **must equal** the total on Schedule B. Subtract line 13 from line 10 and enter the difference on line 14. Multiply by line 14 by .05 (a rate of five cents per barrel). Enter the total Fee due on line 15. Make checks payable to the Commonwealth of Massachusetts.

Exempt Petroleum Product or Crude Oil

Intrastate transfers. Any petroleum product or crude oil that was subject to the Uniform Oil Response and Prevention Fee upon its initial delivery to a Massachusetts marine terminal is exempt from the additional imposition of the Fee if the petroleum product or crude oil is transferred to another marine terminal located within the Commonwealth. Foreign trade zone deliveries. Any petroleum product or crude oil received at a foreign trade zone at a marine terminal facility and used solely in international commerce is exempt from the Fee.