



# CLAIM FILING HANDBOOK

MASSACHUSETTS  
DEPARTMENT OF REVENUE

## UNDERGROUND STORAGE TANK PETROLEUM PRODUCT CLEANUP FUND

January 2025

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## INTRODUCTION

This Claim Filing Handbook is intended to provide guidance and serve as a resource for submitting reimbursement claims via eUST in accordance with the rules, regulations, and policies of the Underground Storage Tank Petroleum Product Cleanup Fund Administrative Review Board (the “Board” or “UST Board”). Review of all sections below is recommended prior to submitting a claim. While specific examples are provided, all scenarios will not be covered.

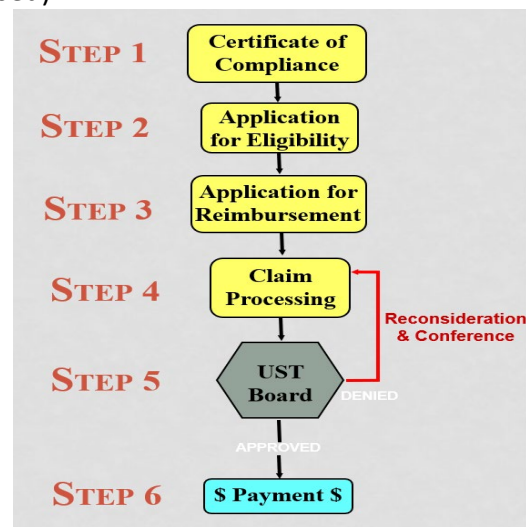
It is also strongly recommended that this guidance be reviewed when planning response actions or prior to executing remedial work where costs will eventually be submitted for reimbursement so that the work and associated costs are aligned with the task codes and respective criteria.

There are two types of reimbursement claims: 1) a claim for the reimbursement of environmental response action costs, and 2) a claim for the reimbursement of third-party damages incurred as a result of a release. Claims filed for response action costs are submitted by an Owner or Operator of a UST System or an Owner-authorized Person. Third-Party Claims are claims filed by an Owner or Operator of a UST System for monetary damages based on a Final Judgment against such Owner or Operator, establishing that another person has sustained Bodily Injury, Property Damage, or Damage to Natural Resources proximately caused by the Release. Refer to 503 CMR 2.12 for more information regarding Third-Party reimbursement application and documentation requirements.

To obtain reimbursement for Response Action Costs and Third-Party Claims, or both, a Person must demonstrate to the Board or the Massachusetts Department of Revenue (DOR) UST Program that under M.G.L. c. 21J, 503 CMR 2.00 and Reimbursement Fee Schedule: a Certificate of Compliance is in force for the facility, the Release is an Eligible Release; the Person is an Eligible Claimant; and, that the costs, expenses and obligations incurred are eligible for Reimbursement (reference 503 CMR 2.00 for the definitions of terms used).

This flow diagram provides an overview of the process:

For additional information, refer to Reimbursement Fee Schedule and Guidelines, effective March 1, 2023, Section 2.0. Note that the narrative portion of the Reimbursement Fee Schedule is also referred to as “the Workbook” while the rate schedule portion is also referred to as “the Fee Schedule” or “rate card”.



## 1.0 Before Filing Your Claim

All organizations must be registered in eUST prior to filing an Eligibility Application (EA) or an Application for Reimbursement. Each organization will have at least one designated Super User, who retains the administrative responsibilities for that organization. You may also be required to file an updated W-9 Form.

See additional guidance to register your organization and designate a Super User (use Ctrl + click to access link):

<https://wfb.dor.state.ma.us/UST.Public/WebPages/Public/CompanyRegistration.aspx>

Prior to submitting a claim for reimbursement, the following steps need to be completed.

### 1.1 Filing an Application for Certificate of Compliance (COC)

Step 1: Once the application is approved, the COC provides certification that the eligible UST System is covered by the 21J Program for the purposes of meeting federal and state Financial Assurance requirements. A COC application is filed by entering the required information in the New COC Application under the Applications tab of eUST. A new COC application must be accompanied by a Board Acceptable Site Assessment (BASA), completed in accordance with DOR UST Program's BASA Policy. The COC must be periodically renewed if/where applicable. In order to be reimbursed for response action costs or the costs associated with third party damages, the COC must be current and valid at the time the costs were incurred. Charges incurred while the COC is in Revoked status might be ineligible. Note that a COC must be issued and in full effect **prior** to the release notification to MassDEP.

### 1.2 Filing an Application for Eligibility (Eligibility Application)

Step 2: The Eligibility Application (EA) allows the Board and DOR UST Program to determine that the release is eligible for reimbursement. An EA is filed by the tank owner (or Owner-authorized applicant) by entering the required information in the New Eligibility Application – under the Applications tab in eUST.

If the EA Applicant is not the tank owner (i.e., an Owner-authorized applicant), the application will either need to be submitted by the tank owner or be accompanied by a signed Owner Authorization statement. Also note the following regarding an EA:

- An EA must be submitted for approval within 365 days of assignment of a Release Tracking Number (RTN) by MassDEP and if a UST System is permanently closed, the EA must be filed within 365 days of the Closure date.
- If your EA is denied, you have 60 days to Appeal the decision and submit a Request for Reconsideration in eUST.

- When an EA is approved, the DOR UST Program will assign an Eligibility number to be used with all future correspondence and Reimbursement Applications (i.e., claims).
- Whether or not RTNs are linked, a new EA must be filed for each RTN where reimbursement costs will be requested associated with a Release (follow steps listed above). Refer to the [Petroleum Product Cleanup Fund webpage](#) for more information.

## **2.0 Filing an Application for Reimbursement (Claim)**

Step 3: Once the EA has been approved and an Eligibility number has been assigned, a reimbursement claim can be filed by selecting the New Reimbursement Application under the Applications tab in eUST. Complete the online form providing the information requested. Keep in mind the following filing deadlines regarding Claim submissions:

### **2.1 Application Reimbursement Deadlines**

The following applies to submittal of claims:

- Claims cannot be filed for costs paid more than 365 days prior to the date of submission of the EA.
- Claims should be submitted within 365 days of the invoice payment date. Claims with retainer payments and Direct Pay claims (i.e., claims filed directly by a contractor for costs they incurred) should be submitted within 365 days of the date of service (DOS). Please note the following:
  - On March 30, 2023 the UST Board delegated authority to the DOR UST Program to waive the claim-related 365-day filing deadline for a period not to exceed one year beyond the filing deadline for reasonable cause, as determined by the DOR UST Program. In cases where costs submitted for reimbursement are late, the claimant must include an explanation for the lateness with the claim submission. Note that this is not an automatic waiver process, but rather the reasonableness of the explanation will be considered on its own merits for each claim submission. This new policy may allow claims to be processed without having to proceed through the typical appeals process of Reconsideration and Conferences.
- Within 45 days of presenting a Claim for Reimbursement to the Board or within 45 days of presenting supplemental information requested by the Board, DOR shall notify the Claimant in writing of the Board's determination as to the Claim for Reimbursement [see 503 CMR 2.10 (1) ( c)] .

- Only one claim per Eligibility number may be submitted per month regardless of amount and the Board shall determine the minimum claimed amount that can be submitted per month (see 503 CMR 2.10(1) (b) (2) and (3)).

## **2.2 Required Documentation**

Documentation of costs, expenses, and obligations to support your Reimbursement Application are required and listed below (note this list is not exhaustive and your particular reimbursement application may require additional information/documentation as applicable to support claimed charges).

A Direct Pay Certification Form (all pages required) is needed only for Direct Pay Submittals (sites that have costs directly submitted for reimbursement by the company incurring the costs, such as a consultant).

The Reimbursement Fee Schedule is periodically updated, most recently on March 1, 2023. When filing your Reimbursement Application, entering the “from” and “to” dates in the DOS sections in eUST, the system will determine the applicable Fee Schedule. For invoices with DOS that span multiple Fee Schedules, separate claims must be filed for charges associated with each Fee Schedule. Using the incorrect Fee Schedule will result in charges being denied.

See Reimbursement Fee Schedule, Section 2.1, (effective March 1, 2023) for more information.

## **2.3 Proof of Payment (PoP)**

All costs requested for reimbursement must be supported with proof that they were paid. Acceptable forms of PoPs include the following (note that account numbers, FEINS, SSNs, or other identifiable and confidential information must be redacted from the copies submitted with the claim):

- Copy of cancelled check (both sides); if the check covers multiple invoices, a check detail documenting all invoices and amounts paid;
- Bank records (e.g., wire transfer, bank statement, etc.);
- Escrow Agent Form; if invoice payments are paid from an escrow account and the escrow account is not the Claimant. Please contact the DOR UST Program to request a form and instructions;
- Credit card receipt(s);
- Utility bill payment may be supported by a subsequent statement showing the previous statement was paid, including the date paid.

Proof of payment is required if markup on contractor/subcontractor/vendor invoices is claimed. Markup which exceeds 8% will not be reimbursed.

## 2.4 Supporting Documentation

Documentation that must be included to support claimed charges includes, but is not limited to, the following:

- **Consultant Invoices** – Invoices must be task-coded, include DOS, staff names, 21J equivalent labor categories and hourly rates. Timesheets may be provided to supplement any invoice to satisfy the above requirements. Equipment rate sheets must be provided in support of internal rental charges claimed. Labor descriptions should be included for each DOS. For example:
  - For field events, in cases where mobilization /demobilization activities are claimed, include descriptions of activities.
  - For report preparation, include a description of tasks completed (e.g., table or figure preparation, review, etc.).
- **Consultant Expense Reports** – To support eligible out of pocket expenses. Receipts for all purchases must be provided. For mileage claimed, include the miles traveled (to/from locations) and related rate to support charges claimed. Note that mileage will be reimbursed at the IRS standard mileage rate for the given calendar year. Toll fees are ineligible.
- **Field Notes** – To support field labor claimed, field notes, field forms, boring logs and other applicable field-recorded information are required. Field notes should include times of activities/tasks conducted to support labor and equipment claimed. Although one set of field notes may be adequate to fully document field activities, if more than one person is onsite and working independently, it is strongly recommended that two or more sets of field notes be submitted to accurately support costs associated with a specific individual and/or task.
- **Material Vendor Invoices** – These include equipment rental, shipping, field supplies (tubing, micron filters, well J-plugs, etc.), chemicals, and store receipts for eligible supplies. Invoices must be task coded. Proof of Payment for invoices must be provided where markup is claimed.
- **Contractor/Subcontractor Invoices** – For excavation, bio-remediation, etc., provide task-coded invoices with staff rates, DOS, labor hours, field sheets, equipment and supply

charges. Proof of Payment for invoices must be provided where markup is claimed. Invoices must be task coded.

- **Copies of correspondence with MassDEP** – Including correspondence requesting meetings and any applicable correspondence to support charges claimed.

#### **2.4.1 Examples of Supporting Documentation**

Certain task codes require specific backup documentation to support charges claimed; please note, only some examples are listed below (refer to the Workbook for additional guidance):

- Task Code 2.0 (Report Preparation): DOR UST Program recognizes that certain reports may take a significant amount of time to produce, for example a Phase II investigation report. Until the report is finalized and submitted to MassDEP, DOR UST Fund staff may periodically ask for copies of draft work products to support charges claimed such as report tables, draft sections of the report, draft risk assessments, etc. To avoid a possible denial of costs claimed or delays in processing the claim, it is recommended to include the draft products along with the claim submission rather than waiting for DOR UST Fund staff to request it. It is acceptable to stamp document pages as "DRAFT" or with some other disclaimer to indicate it is not the final published product.
- Task Code 4.4 (Utility/Buried Equipment Location Survey): Required documentation consists of oversight field notes, contractor report, contractor invoice(s) to support the labor and equipment charges and identification of the report submitted to MassDEP where the utility survey information is contained.
- Task Code 9.3 (Drilling): Required documentation for drilling includes contractor invoices, boring/well logs, and field notes for consultant oversight. If field notes contain drilling information (soil boring/well depth, ID, type of drilling method used, well construction details, field-screening info, etc.) then boring/well logs are not required.
- Task Codes 9.7 (Survey and Drafting): Required documentation for surveying labor (unlicensed or licensed) includes field notes and contractor invoice (if applicable). Drafting labor charges for a licensed survey requires submittal of a survey plan stamped by a Professional Land Surveyor (PLS) and the contractor invoice. Drafting labor must be preceded by a survey event. Drafting is generally associated with site feature base maps (property lines, buildings, monitoring wells, borings, etc.). Drafting associated with specific report requirements (i.e., water table contour maps or plume concentration maps) shall be coded to the applicable report task code (see Task Code 2). Reports will be reviewed to verify that maps and/or figures prepared are included in reports submitted in eDEP.



- Task Code 17.1.1.8 (Remediation Dewatering): Required documentation for dewatering includes field notes for each day of field activity. If activities other than dewatering are occurring on the same day, (e.g., soil excavation oversight), labor for each activity must be clearly documented/delineated in the field notes and/or field sheets.
- Task Code 10 (Well Development): Required documentation for well development includes field notes and invoices identifying labor hours incurred to develop wells and must identify which wells were developed. If well development tasks are used on the same day as a drilling event, the field notes must distinguish the well development/oversight activity from the drilling/oversight activity. Field notes/invoice must clearly identify if well development was performed by a consultant or a subcontractor (e.g., drilling personnel) during the event.
- Task Code 6.2 (Disposal Management): Required documentation for contaminated soil and water disposal/recycling (including drum disposal) is as follows (as applicable): copies of the Bill of Lading (BOL)/waste manifest, and correspondence (phone logs/emails) regarding coordination for disposal/recycling to support coordination labor. Charges under this task code include preparation of the BOL and all related BWSC forms including the attestation of completion of shipment to the receiving facility. For additional information regarding eligible soil disposal charges under Task Codes 6.4 and/or 6.5 see Section 7.0 below for a link to the Soil Policies on the UST webpage.
- Task Code 27s (Laboratory Analysis – Waste Characterization): Analytical methods must match what is required by the specific disposal facility used; if not, an explanation must be provided for additional analyses performed (soil, water, or other remediation waste). The materials to be disposed of (i.e., soil, water, remediation waste) and the associated disposal event must be identified. For additional information regarding eligible EPH soil sample analysis see Section 7.0 below for a link to the EPH Policy on the UST webpage.

### **3.0 Third Party Claims**

A Third-Party Claim requires the submittal of a Final Judgment by a court of competent jurisdiction with all appeals exhausted. A Third-Party Claim is any claim filed by an Owner or Operator of a UST System for monetary damages based on a Final Judgment against such Owner or Operator, establishing that another person has sustained Bodily Injury, Property Damage, or Damage to Natural Resources proximately caused by the Release. Costs submitted for reimbursement are subject to the requirements and task maximums identified in the Reimbursement Fee Schedule. Eligibility of charges not covered by the Reimbursement Fee Schedule shall be determined by the Board.

Refer to 503 CMR 2.11 for more information regarding costs allowable for reimbursement and 503 CMR 2.12 for more information regarding Third-Party reimbursement applications and

documentation requirements. Also refer to Reimbursement Fee Schedule, Section 2.2 (effective March 1, 2023).

#### 4.0 Final Checklist Before Submittal of Claim

For work that is not covered by any of the task codes in the Fee Schedule, please contact the DOR UST Program for additional guidance. To avoid delays in the review and processing of a claim, in addition to the required documentation listed above, please consider the following recommendations (also see 503 CMR 2.00 – Reimbursement Fee Schedule, Section 2.0 for more information):

- ✓ All charges for ineligible releases (e.g., chlorinated VOCs) should not be claimed, but rather should be identified as “not eligible” on an invoice copy).
- ✓ Check that all invoice dates and dates paid are correctly entered into eUST (Note: Use the date cancelled checks were posted on the bank statement).
- ✓ Check that all sensitive information (e.g., bank account numbers on checks/invoices and Federal ID Nos. on invoices) is redacted PRIOR to uploading to eUST.
- ✓ If an electronic signature is used for any documents or forms where a signature is required that are not included in the original reimbursement application submittal, **DOR Directive 20-1** (Acceptance of Electronic Signatures) is to be followed (a link to **DOR Directive 20-1** can be found below in Section 7.0).
- ✓ If charges are split between multiple task codes, include the task code for EACH amount being claimed. Documentation supporting the allocation must be provided.
- ✓ It is helpful to include start/end times of events and activities performed in the field notes to support charges claimed.
- ✓ If any bids are submitted as part of a claim, be sure to complete and include a Competitive Bidding Form. If charges are claimed for Task Code 16.2 (Bid Specification Preparation Time), the costs to perform the work that was bid must be claimed under the task code “BID”, and not individual task codes. For example, the costs to prepare a bid solicitation for drilling services to install monitoring wells would be charged to Task Code 16.2. However, when the drilling event actually occurs, the costs for the drilling event and all other associated tasks that were included in the bid solicitation (e.g., mob/demob) must be coded to BID.

- ✓ A Business Certificate [i.e., certification of doing business as (DBA)] is needed when the Claimant, or any party involved, is doing business as another name and invoices, checks or other documentation is being provided that references the DBA rather than the legal name of the related company.
- ✓ Updated employee(s) resumes must be provided with each Reimbursement Application to support the labor classification rate(s) claimed, if not already on-file with the DOR UST Program.
- ✓ An equipment rate sheet must be provided to support equipment, vehicles, and/or consumed field supplies claimed from in-house supplies/inventory, if not already on-file with the DOR UST Program. If equipment is rented from an outside vendor, a rental receipt with associated DOS must be provided.
- ✓ If MassDEP MCP filed reports and/or supporting documentation (e.g., public involvement letters or lab reports) can be found on eDEP, please provide the related Transaction ID and if applicable, the report appendix where the documentation can be found. The entire MCP report or lab report is not to be included in backup documentation.
- ✓ Although a claim can be prepared by a consultant or another party on behalf of an eligible Claimant, only the UST System owner as registered with the MassDEP UST Data Management System or an Owner-Authorized Representative can actually submit/file the claim.

## 5.0 Next Steps

Step 4: Once the claim is submitted, DOR UST Fund staff will review the reimbursement application along with the submitted documentation. Following a detailed review, DOR UST Fund staff will issue a preliminary recommendation for the approved reimbursement amount called a “Worksheet”, which is available in eUST. Both the Claimant and Claim Preparer will receive an email notification regarding the availability of the Worksheet. The Claimant can review the Worksheet and respond to any costs that were denied. The deadline to provide a Worksheet Response is 21 days from the date of notification. All responses should be submitted directly through eUST.

### 5.1 Worksheet Response

The Claimant has the opportunity to provide further explanations, clarifications, and/or supplemental supporting documentation in response to denied charges. This information should be as specific as possible to ensure a timely review. Unless an extension is granted by the DOR UST Fund staff, the Worksheet Response must be submitted by the 21-day deadline.

If requesting a re-coding of charges, you should indicate the DOS, portion of labor, and the amount claimed that is to be recoded. For example: *“Please recode 1 hour (\$80.00) of ‘M. Smith’s’ labor claimed under 11.1.2 on 10/02/21 to 11.1.3.”* Lack of sufficient information may delay the review and processing of the claim or result in the charges remaining denied.

Note that re-submittal of the same information that was previously uploaded to eUST as backup to support these costs is not necessary if still applicable.

You may contact the assigned DOR UST Fund staff should you have any questions regarding your claim or supplemental information requested. When contacting DOR UST Fund staff, please provide the claim eligibility and submittal number, invoice number and specific denial (including task code).

## **5.2 Extension Requests**

If you are unable to submit a Worksheet Response by the 21-day deadline, please contact the DOR UST Fund staff that is assigned to your claim to request an extension before the 21-day review period expires. Provide an explanation as to why an extension is needed and identify the respective claim and submittal number(s) in the request. Approval of this Extension Request will provide an additional 21 days to submit the Worksheet Response. Note that no further extension will be allowed.

## **5.3 Final Review**

When review of the Worksheet Response and supplemental information is complete, DOR UST Fund staff will make a final recommendation to the UST Board for an approved reimbursement amount.

## **5.4 UST Board Vote and Reimbursement Payments**

Step 5: The UST Board typically meets monthly to approve the recommended amount to be reimbursed.

Step 6: Once voted, the Claimant is notified of the Board’s decision and the approved payment is disbursed (assuming funding is available). Note that per regulation, the DOR UST Program reserves the right to audit the claim either before or after the UST Board vote.

## **5.5 Claim Status**

As the Application for Reimbursement moves through the adjustment process, a Claimant or others associated with preparing the claim, may view the claim status on eUST. The following table provides an overview of claim status types:

| Status Type        | Description   |
|--------------------|---|
| Queue              | Claims that have been received and are waiting to be assigned to a claims adjuster.   |
| Adjusting          | Initial claim review; between the time the claim is first opened and the time the Worksheet is sent out.  |
| Worksheet          | The initial adjustment has been completed and the Worksheet is sent to the Claimant/Preparer. Also used after receiving the Worksheet Response, while performing final adjustment and prior to Supervisor Review. |
| Supervisory Review | The final adjustment is complete and claim is under second-tier review prior to being voted by the UST Board.   |
| Processed          | Both the final adjustments and Supervisor Review of a claim are complete and the claim is ready to be voted by the UST Board.   |
| Hold               | There is an issue with a claim that halts further processing until it is resolved.  |
| Extension          | Written Extension Request has been approved for a claim.  |
| Voted              | Claim has been voted and approved by the UST Board. The final recommended payment amount has been disbursed.  |
| Withdrawn          | Claim has been withdrawn by the Claimant or Preparer from further consideration.  |

## 6.0 How to File an Appeal and the Appeals Process

There are two levels of appeal for cost denials or other final decisions made by the Board. First, if the Claimant chooses to appeal denied charges found in the Worksheet and voted by the Board, a Request for Reconsideration may be filed with the Board in accordance with 503 CMR 2.18(1). If the Request for Reconsideration is also denied, per 503 CMR 2.18, a Claimant who is aggrieved at both the Claim and at the Request for Reconsideration stage, may then request a Conference with a Three-member Panel of the UST Board.

### 6.1 Request for Reconsideration

If the Claimant chooses to appeal the denied charges voted by the Board, a Request for Reconsideration may be filed with the Board within 60 days of the date of the letter of the Board's written determination (i.e., vote package letter), in accordance with 503 CMR 2.18 (1). If a Request for Reconsideration is filed more than 60 days after the Board's determination of a claim, eUST will automatically process the appeal request as a Request for Conference.

The Request for Reconsideration must be submitted via eUST. To access the Appeals section, search for the original Reimbursement Application through the Applications Dashboard and select "View". Once in the Application, navigate to the Appeals section found in the left side

navigation bar. You will be asked to identify the decision/document that you are appealing. Once the claim document is selected, the Appeal application will pre-populate with all of the denied charges from the original claim. Additional explanations and/or supplemental information should be submitted at this time. Click on the boxes titled “Reason for Reconsideration” and enter information or explanation to rebut the reasons the charges were denied. If new documentation that has not been previously submitted is required, please upload that additional info. The Request for Reconsideration will then be reviewed by DOR UST Fund staff, and their recommendation will be submitted to the Board for approval. Once DOR UST Fund staff’s recommendation has been voted and approved by the Board, a vote letter package will be uploaded to eUST and the Claimant and Preparer will be notified of the final determination. The determination of the Board is a final action of the Board in response to the Request for Reconsideration. See Underground Storage Tank Petroleum Cleanup Fund regulations (503 CMR 2.18(7)) for more information.

## **6.2 Request for Conference**

A Request for Conference must be filed within 30 days of receipt of the Board's written Final Determination regarding the Claimant's Request for Reconsideration in accordance with 503 CMR 2.18 (7)(c) 4.

To file a Request a Conference, click on the Appeals link for the original claim in the Application Dashboard in eUST. In the Conference Costs section, pre-populated information pertaining to denied costs from Request for Reconsideration will be presented. The preparer now has the opportunity to review the line items and enter reasons for why charges should not have been denied. Click on the box titled “Reason for Conference” and enter information to rebut the denial and include any reference to uploaded documentation as applicable. Note that a Claimant or authorized representative is required to attend the Conference hearing (see 310 CMR 2.18(c)). The Three-member Panel of the Board (i.e., Conference Panel) may request additional information for review. At the hearing, the Conference Panel will make a recommendation on the eligibility of the denied charges, which will be voted on by the Full Board at the next scheduled Board meeting. Following the Board’s approval and vote of a Final Determination, the Claimant and Preparer will be notified by email that a Conference vote letter package has been uploaded to eUST for their review. This determination of the Board is a Final Action of the Board in response to the Request for Conference. This completes the program administrative appeal process allowable under the regulations. A Claimant’s rights to appeal further to a court of law will be explained further in the vote letter. Please review the following regarding the Conference scheduling process:

- If the Claimant is to be represented by someone else, such as their consultant, then written authorization from the Claimant for the person(s) that will be attending is required.

- DOR UST Program will send a Conference schedule notice to the Claimant. Failure to respond to the Conference scheduling notice may result in denial of the charges requested in the Conference.
- If the Claimant or representative needs to reschedule the Conference hearing, notification to DOR UST Program is required prior to the scheduled hearing date/time. There is a maximum allowance of two requests to reschedule a Conference. Attendance is mandatory on the third scheduled date proposed by DOR UST Program. Failure to appear at a scheduled Conference may result in denial of the charges requested.
- If the Claimant has new documents or materials to be considered at the Conference, these must be submitted before the date included in the Conference schedule notice. This allows the DOR UST Program the opportunity to review the documents prior to the hearing. Documents presented at the hearing without prior notice may or may not be considered by the Three-member Panel in its decision.

## 7.0 Additional Resources

- Mass DOR's Underground Storage Tank Program webpage:  
<https://www.mass.gov/service-details/underground-storage-tank-program-ust>
- Mass DOR's Electronic Filing System (eUST) webpage:  
[UST Log In \(state.ma.us\)](https://www.mass.gov/service-details/ust-log-in)
- Mass DOR's UST Claims, Updates, Reports, Regulations and Policies page (including the reimbursement Fee Schedule, BASA Policy, E-Signature policy, Direct Pay Policy, Soil Policies, and EPH Policy):  
<https://www.mass.gov/lists/ust-claims-updates-reports-regulations-and-policies#regulations>
- Mass DOR's UST Petroleum Product Cleanup Fund Regulations (503 CMR 2.00, 3.00 and 4.00):  
<https://www.mass.gov/law-library/503-cmr>
- Mass DOR's UST Forms and Applications:  
<https://www.mass.gov/lists/ust-forms-and-applications>
- DOR Directive 20-1 (Acceptance of Electronic Signatures)  
<https://www.mass.gov/directive/directive-20-1-acceptance-of-electronic-signatures>

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