



**Massachusetts Department of Revenue**  
**Form OR-1**  
**Uniform Oil Response and Prevention Fee**

**For the month of**

Name of terminal		Federal Identification number		
Mailing address	City/Town	State	Zip	Phone
Terminal address (if different from mailing address)	City/Town	State	Zip	

**Petroleum Product.** From Schedule A. Amount in barrels.

<b>1</b> Gasoline .....	<b>1</b>	
<b>2</b> Diesel .....	<b>2</b>	
<b>3</b> Number 2 fuel oil .....	<b>3</b>	
<b>4</b> Number 4 fuel oil .....	<b>4</b>	
<b>5</b> Number 6 fuel oil .....	<b>5</b>	
<b>6</b> Kerosene .....	<b>6</b>	
<b>7</b> Aviation jet fuel .....	<b>7</b>	
<b>8</b> Aviation gas .....	<b>8</b>	
<b>9</b> Other (attach statement) .....	<b>9</b>	
<b>10</b> Total barrels. Add lines 1 through 9; result must match Schedule A, line 1 .....	<b>10</b>	

**Fee Computation**

<b>11</b> Intrastate transfers (from Schedule A where origin was within Massachusetts; amount in barrels) .....	<b>11</b>	
<b>12</b> Net barrels. Subtract line 11 from line 10 .....	<b>12</b>	
<b>13</b> Total fee due. Multiply line 12 by .05 per barrel .....	<b>13</b>	

**Declaration**

**Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct and complete.**

Authorized signature	Title (owner, etc.)	Date
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Return must be filed not later than the 30th day of the month following the month for which this return is made, except returns for the month of January which will have a due date of February 28 (or 29). Make check payable to the **Commonwealth of Massachusetts**. Mail to: **Massachusetts Department of Revenue, PO Box 7008, Boston, MA 02204.**



Name of terminal

Federal Identification number

### Schedule A. Receipts of Petroleum Products at a Marine Terminal Within Massachusetts

Date received	Name of vessel	Agent	Origin of product	Massachusetts origin	Type of product	Number of barrels
				<input type="radio"/> Yes <input type="radio"/> No		
				<input type="radio"/> Yes <input type="radio"/> No		
				<input type="radio"/> Yes <input type="radio"/> No		
				<input type="radio"/> Yes <input type="radio"/> No		
				<input type="radio"/> Yes <input type="radio"/> No		
				<input type="radio"/> Yes <input type="radio"/> No		
				<input type="radio"/> Yes <input type="radio"/> No		
				<input type="radio"/> Yes <input type="radio"/> No		
				<input type="radio"/> Yes <input type="radio"/> No		

**1 Total.** Result must match line 10 on pg. 1 ..... **1**

# Form OR-1 Instructions

## 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 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 Form OR-1 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 received, the name of the vessel delivering the product, the name of the agent, the origin of the product (the marine terminal city in Massachusetts, the state-other than Massachusetts or the foreign country), Massachusetts Origin: Yes or No, 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. Enter the total number of barrels of petroleum product or crude oil received for the month at a marine terminal within Massachusetts on Schedule A, Line 1. This total must match Line 10 on page 1.

## Page 1

On 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, Line 1. On Line 11, enter the total number of barrels of petroleum product or crude oil that are exempt intrastate transfers. Subtract Line 11 from Line 10 and enter the difference on Line 12. Multiply Line 12 by .05 (a rate of five cents per barrel). Enter the total Fee due on line 13. 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.