

2025 Fuel Suppliers and In-State Producers

Common Reporting Issues and Reminders

Office of Greenhouse Gas Programs

- > Clean Fuels Program (CFP)
- > Greenhouse Gas Reporting Program (GHG RP)

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Purpose

- To provide reminders, discuss issues found in reporting of quarterly transactions to the Clean Fuels Program (CFP) and annual reporting to the Greenhouse Gas Reporting Program (GHG RP).
- Take questions from reporting entities to clarify reporting to both programs. These slides will be available on our program websites.

Notes

- This presentation was developed for those who have been reporting to the CFP and the GHG RP and/or have some familiarity with reporting under these programs.
- If anyone is new to the reporting, please review our website ([CFP](#) and [GHG RP](#)) for introductory reference materials.
- There is an appendix to this presentation that will be useful for terminology and other ancillary information.
- Reporting FAQ:
<https://www.oregon.gov/deq/ghgp/Documents/cfpOFRSReportFAQ.pdf>

Reporting Reminders

GHG RP Overview

Criteria	Greenhouse Gas Reporting Program
Reporting Threshold	5,500 gallons (fuels except for propane) 10,500 gallons (propane) Small Importers of Finished Fuels: < 500,000 gallons
Verification Threshold	≥ 25,000 MT CO ₂ e of anthropogenic emissions during the previous calendar year, in the aggregate with their parent company, subsidiary, or company under common ownership or control that reports to the GHG RP.
Fuels to Report	All fuels as defined in 40 CFR 98 Subpart MM
Global Warming Potentials	OR DEQ GHG RP uses IPCC AR4 global warming potentials (GWPs)

- Small Importers of Finished Fuels (< 500,000 gallons of finished fuels imported per year) must register with the CFP but only to report to the GHG RP.
- If a small importer begins importing more than 500,000 gallons of fuel in a year, they must begin reporting to the CFP.

CFP Overview

Criteria	Clean Fuels Program
Who reports to the CFP	<p>Regulated parties: A fuel producer ($\geq 10,000$ gallons of fuel in a year), an importer of blendstocks, or a large importer of finished fuels ($\geq 500,000$ gallons of finished fuels imported a year). Credit generators that deal only in the Clean Fuels below can opt into the program.</p> <p>Not regulated: Small importers of finished fuels ($< 500,000$ gallons of finished fuels imported per year) – must register with the CFP but only to report to the GHG RP.</p>
Verification Threshold	Entities that generate 6,000 or more total credits and deficits, during the previous calendar year, in the aggregate with their parent company, subsidiary, or any other company under common ownership or control that reports to the CFP.
Fuels to Report	<p><u>Transportation fuels:</u></p> <p>Regulated Fuels: Gasoline; Diesel; Biodiesel; Ethanol; Renewable Hydrocarbon Diesel; Components or blends of above-mentioned fuel types; Any other liquid or non-liquid transportation fuel not listed as clean fuels in OAR 340-253-0200(4); Clean Fuels: Electricity; Hydrogen or a hydrogen blend; Alternative jet fuel; Fossil LPG, a.k.a. Propane; Renewable LPG, a.k.a. Renewable Propane; Fossil CNG, L-CNG, and LNG, a.k.a. Fossil Natural Gas; Bio-based CNG, L-CNG, and LNG, a.k.a. Renewable Natural Gas (RNG).</p>

OFRS Related Entity Disclosure Reporting

- Update related entity information annually or any time there is an update if it is prior to the next annual reporting date for CFP and GHG RP

The screenshot displays the OFRS web application interface. At the top, a navigation bar includes links for Home, User Profile, **Org Profile** (highlighted with a red box and arrow), and Annual Reports. Below the navigation bar, a welcome message reads: "Welcome: Steph Summers for Steph's GHG Only Account" with a dropdown menu showing "GHG USERS".

The main content area is divided into two sections. The left section, titled "Organization Profile", contains "Organization Details" with various input fields and checkboxes. The right section, titled "Annual Related Entity Declaration", contains a table with columns: Year, Number of Organizations, Locked, Submitted, Change Date, Change By, and Actions.

Red arrows indicate the workflow: one arrow points to the "Org Profile" menu item, and another points to the "Report Annual Related Entity Information" button at the bottom of the Organization Profile section. A green arrow points from this button to the "Annual Related Entity Declaration" section.

Organization Profile Details:

- Acct. Reg. Form/Letter: [Account Registration Form_16b9b01nvFc2.pdf](#)
- Choose File | No file chosen
- Organization Name: Steph's GHG Only Account
- Federal Employer: ☐ LRT-CBTS General Use Conditions
- ☐ Is Finished Fuel Importer?
- ☐ Outside the Bulk System Exporter
- Address Line 1: 700 NE Multnomah Dr
- City: Portland
- Zip Code: 97232-
- Active: True
- Date of Incorporation: 12/07/2021

Annual Related Entity Declaration Table:

Year	Number of Organizations	Locked	Submitted	Change Date	Change By	Actions
2023	1	Locked	Submitted	12/26/2024	Steph Summers	View
2024	1	Not Locked	Not Submitted	N/A	N/A	Edit

Annual declaration of related entities are listed here and can be tracked across years. For the current year, the information can be edited at any time. At the end of that year, the information will no longer be editable.

[Back To Organization Profile](#)

Common Issues That Affect Reporting

Program Rules

Issue: Unofficial rules are being referenced when reporting to DEQ.

- Official versions of current rules are available from the Oregon Secretary of State's Oregon Administrative Rules website:
 - **GHG RP:** OAR 340-215:
<https://secure.sos.state.or.us/oard/displayDivisionRules.action?selectedDivision=1538>
 - **CFP:** OAR 340-253:
<https://secure.sos.state.or.us/oard/displayDivisionRules.action?selectedDivision=1560>
 - **Third Party Verification:** OAR 340-272:
<https://secure.sos.state.or.us/oard/displayDivisionRules.action?selectedDivision=5619>
- Please note that Oregon rules are distinct from those of other states that have similar programs.

Uploading quarterly data in OFRS

Issue: Reports are being uploaded in OFRS close to the reporting due date.

- As per [OAR 340-253-0630\(2\)\(b\)](#), the reporting entities **must upload transactions into the system** for the open reporting period **by the end of the first 45 days of the calendar quarter**.
- As per [OAR 340-253-0630\(2\)\(c\)](#), the **second 45 days of that calendar quarter requires the reporting entities to reconcile with their business partners** for the open reporting period and submit the reconciled reports by its due date.
- The system will validate the data at the time of upload and if any validation errors are observed, the system will provide information regarding that error that will help resolve the issue.

CFP and GHG Annual Reports

Issue: Reporting entities wait until the last minute to complete the tasks associated with annual reports.

CFP and GHG Annual Reports are due by **April 30**. Prior to submitting the report:

Must reconcile with any business partners and **must have** equal number of credits to the deficits in compliance with the clean fuel standards.

Must complete any corrections to the CFP quarterly reports **and those corrections must** be accepted by DEQ prior to submitting annual reports. **Must ensure all fuel types and volumes are included** in the GHG annual report, including those not required for CFP reporting.

Submit all corrections requests by April 15

Corrections can trigger reconciliation errors and/or require purchasing of additional credits.

The reporting entity and DEQ staff need adequate time to review any corrections to the quarterly reports.

Reconciliation

Issue: Reports are being submitted without being reconciled especially for transactions that trigger changes such as diversions and exports from intermediate storage (commingled or not).

- As per [OAR 340-253-0630\(2\)\(c\)](#), all transactions between registered parties must be reconciled before the submittal date for a quarterly report.
- **Diversion** will trigger changes in the transaction types that must be reconciled with business partners.
- **Fuels kept in intermediate storage** (commingled or not) that were originally going to be distributed in state but are then exported will also trigger changes in transaction types that must be reconciled with business partners.
- These will be discussed later in this presentation in more detail.

Corrections Requests

Issue: Inadequate letters requesting to reopen reports for corrections are being submitted.

- **The correction request letter must be submitted in OFRS with specific corrections and justifications** i.e., why the corrections are required and what are the exact corrections being made (previously reported transactions vs. correct transactions).
- **Submit the corrections for review within 2 business days** unless stated otherwise.
- **Additional corrections require a separate request and approval.**

Fuel Type Reporting

Issue: Fuels that do not get rolled up to GHG RP annual report from the CFP reporting are not being added/reported to the GHG RP before submitting the annual report.

- **Only** gasoline, diesel, ethanol, biodiesel, and renewable diesel fuel types are rolled up to the GHG RP annual report from the CFP reporting.
- **If you are a fuel importer or a position holder** for any fuel types not mentioned above, you must add those fuel volumes to the GHG RP annual report before submitting the annual report.
- **Examples:**
 - Propane can be reported in CFP quarterly reports but for transportation use only, those volumes are not rolled up to the GHG RP annual report and are required to be added before submitting the annual report.
 - Fossil jet fuel is not required to be reported to CFP and must be added to the GHG RP annual report.

Transaction Date

Issue: Misreporting using the invoice date instead of the title transfer date.

- **Quarterly reporting must be based on the transaction date i.e., the title transfer date as shown on the PTD not the invoice date.**
- As per [OAR 340-253-0600\(2\)](#), a PTD must include the transaction date, i.e., title transfer date, and must be used for reporting transactions to the CFP.
- Example: If the invoice was created in September but the fuel was picked up in October, then that volume of fuel must be reported under Q4 report and not Q3 report.

Net vs Gross Volume

Issue: Misreporting by using gross volumes instead of net volumes.

- **The reporting entity must provide the liquid fuel volumes that are adjusted to the standard temperature conditions of 60°F.**
 - Also referred to and listed on bills of lading as net gallons.
 - Correction formulas for ethanol and biodiesel are provided in the regulation [OAR 340-253-0640\(4\)\(a-b\)](#).
 - Other liquid fuels must apply methods from existing best practice methodologies [OAR 340-253-0640\(c\)](#).

Substitute Fuel Pathway Codes (FPCs)

Issue: Substitute FPCs are not being used appropriately while reporting to the CFP.

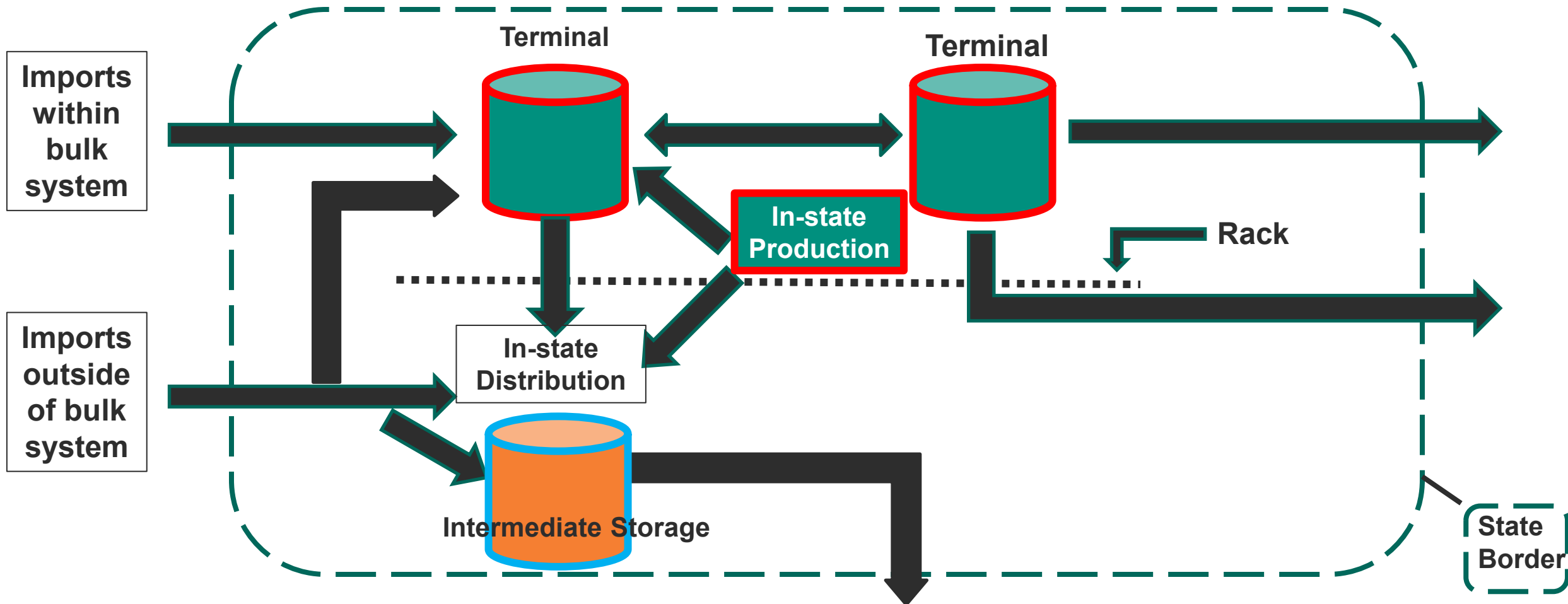
- Substitute FPCs are special-purpose pathway codes may be used when the seller does not pass along the credits or deficits to the buyer, and they are not passing along the carbon intensity of the fuel or its blendstocks.
- **A substitute FPC is allowed to be used to report the following fuel transaction types only:**
 - Export; Loss of inventory; Not used for transportation; Exempt fuel use; and Sold or Purchased without obligation
- Substitute FPCs are **provided in Table 8** under [OAR 340-253-8010](#).
- Please note that a substitute FPC cannot be used when purchasing blended fuel with obligation, so if the seller sold the fuel with obligation, then they must provide the buyer with the actual FPCs for the biofuel or biofuels in the blend.

Fuel distribution schematics

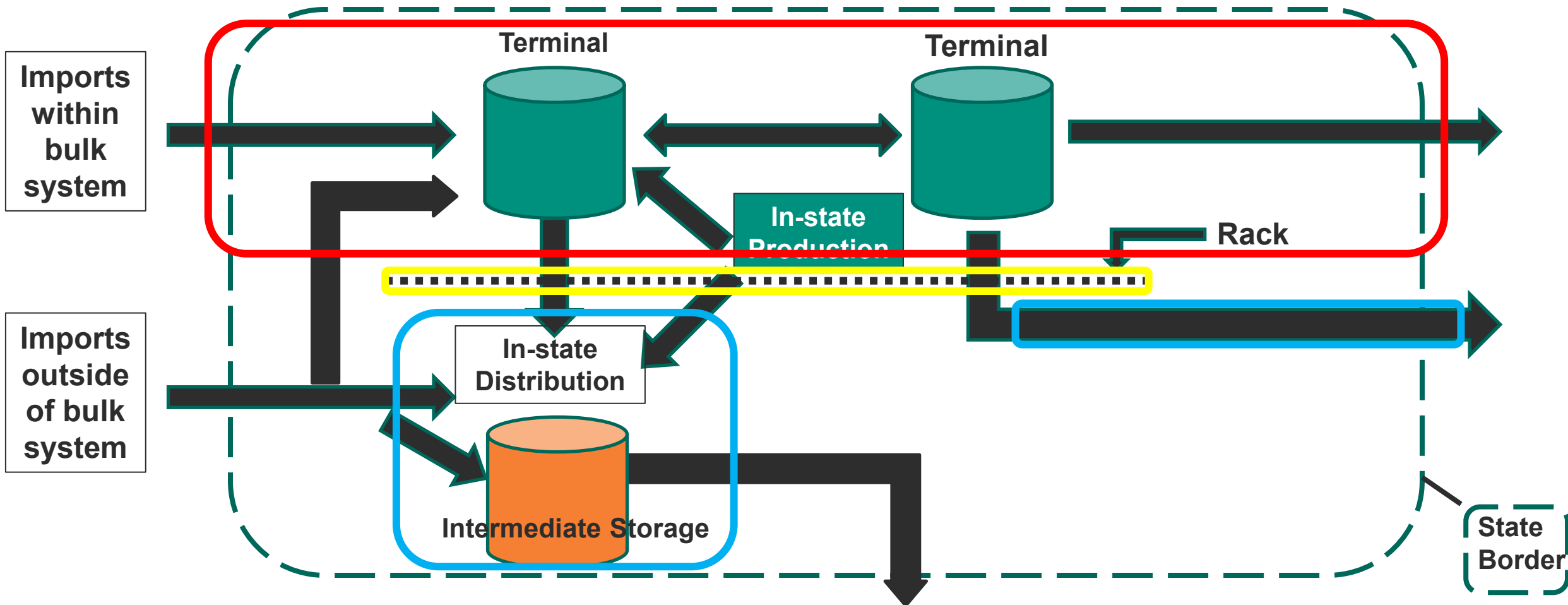
Issue: We have noticed that there is misunderstanding with some definitions related to fuel distribution in Oregon and fuel transaction types resulting into misreporting of the transaction types or missing reporting of those gallons completely.

- The schematic diagram in the following two slides will help clarify these definitions.
- A flowchart diagram illustrating the bulk system, terminals and intermediate storage in fuel distribution. The diagram includes labeled components such as “Imports within bulk system”, “Imports outside bulk system”, “Terminal”, “In-state Production”, “Rack”, “In-state Distribution”, and “Intermediate Storage”. Black arrows indicate the flow of fuel through the system. The diagram is enclosed within a dashed box labeled “State border”, representing system boundaries.
- Anything highlighted in:
 - **Red** highlight or boundary means above the rack
 - **Blue** highlight or boundary means below the rack

Bulk system, Terminal, and Intermediate Storage



Above the Rack and Below the Rack



Reporting in GHG RP and CFP – Import Transactions

Issue: Reporting imports using the incorrect transaction type or distribution category.

Entity A trucks fuel into Oregon and delivers to their or another entity's retail site.

For an entity reporting to both the CFP and the GHG RP, these volumes are reported as an **Import outside the bulk system** transaction in **quarterly reporting**. The volumes will be rolled into the entity's GHG RP annual report once the quarterly report is filed.

For a GHG RP only reporting entity, the fuel volumes are entered in the **Fuel Importer** category in the **GHG RP annual report**.

Reporting Imports under CFP

Issue: Entities are missing reporting imports.

- Registered parties must use the transaction types defined in [OAR 340-253-0040](#), or those issued by DEQ under subsection [340-253-0630\(2\)\(e\)](#), to report imports.
- These are:
 - Import within the bulk system
 - Import outside the bulk system
 - Importing production for import gallons inside of the bulk system
 - Importing production for import gallons outside of the bulk system
- Volumes reported under “Import outside of the bulk system” gets rolled up to the GHG RP.

Out-of-State Producer Import categories

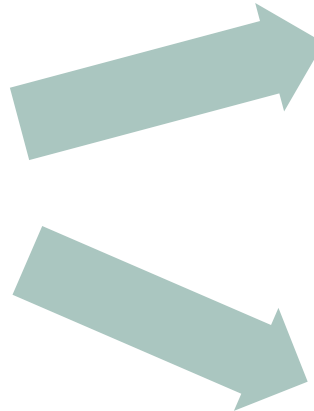
Issue: Entities are missing and/or misreporting import transactions related to imports from Out-of-State Producer.

- If the fuel was purchased from an out-of-state producer and then imported into Oregon, and if that producer is reporting to the CFP, then the producer reports:
 - “Out of State Production for Import” transaction type for fuel volume being imported into Oregon.
 - Followed by “Sale with obligation” or “Sale without obligation” with the importer as the business partner.
- Importer reports:
 - “Purchase with obligation” or “Purchase without obligation” with the out-of-state producer as the business partner.
 - Followed by “Importing production for import gallons inside of the bulk system” or “Importing production for import gallons outside of the bulk system” with the out-of-state producer as the business partner.
- No Credits/deficits are generated using these import transaction types.
- Volumes reported under “Importing production for import gallons outside of the bulk system” gets rolled up to the GHG RP

Reporting in GHG RP and CFP – Imports within the bulk system

Issue: Imports being reported incorrectly when they are imported into the bulk system.

Entity A delivers fuel via a vessel to Oregon, the fuel is transported to a fuel terminal and sold to Entity B. Entity B sells all the fuel to Entity C above the rack and Entity C disburses that fuel to jobbers who deliver it to Entity C's retail sites within the state of Oregon.



For CFP reporting, transactions are recorded for this volume from Entity A's **Import within the bulk system**, followed by Entity A's **sale with or without obligation** to Entity B, who reports **purchase with or without obligation**, followed by Entity B's **sale with or without obligation** to Entity C, who reports **purchase with or without obligation**, followed by Entity C's **Position holder sale without obligation** transaction.

The volumes from Entity C's CFP Position holder sale without obligation transactions for each fuel type are rolled over to the company's GHG RP annual report in the **Position holder** distribution category.

Position Holder Reporting: General

Issue: Position holder sales without obligation are not being reported in CFP quarterly reports when they are required to be.

- There are specific situations where this occurs as we will discuss in the following slides. It is also a general issue.
- Not reporting these causes incorrect position holder category volumes in your GHG RP annual report.
- Time consuming and often requires enforcement because if not reported it usually occurred over several quarters.

Position Holder Reporting: Diversions

Issue: Requirements for updating business partners when diversions occur are not being met.

Position holder must:

- Update PTD to reflect correct delivery location for the exported volume of the fuel.
- Update the PTD for what was kept in state to reflect the volume not exported (if any).

Entity delivering fuel must:

- Inform position holder that the fuel was delivered out of state 30 days prior to the GHG RP annual report due date of April 30th.
- If Entity B does not report to CFP, they must still inform Entity A of the change.

Position Holder Reporting: Diversions

Issue: Entity B purchases fuel below the rack from Entity A indicating it will be used in state. Entity B then diverts a portion or all the fuel to an out of state location.

Entity A transactions

- Whether Entity B reports to CFP or not, update or remove the Position holder sale without obligation transaction with Entity B (or Undefined) to remove gallons delivered out of state.
- Update or add a Position holder sale for export with Entity B, if they report to CFP.
- If Entity B does not report to CFP, report only an Export out of Oregon distribution transaction for the exported volume and note in description that the fuel was sold to a non-CFP reporting entity.

Entity B transactions

- If Entity B participates in the CFP, they must add a Purchase below the rack for Export transaction to their reporting and the Export out of Oregon distribution system transaction for the volumes exported.
- If they do not report to CFP, they don't need to update anything.

Position holder reporting: Exempt and Not for Transportation Use

Issue: Position holder sales for fuel volumes sold as exempt or not for transportation use under CFP are not being reported.

- Two transactions must be reported – this is not double counting:
- **1st transaction:** Position Holder Sale without obligation
 - This ensures the correct volumes are moved to the **GHG RP annual report**. There are no exemptions for fuels in GHG RP reporting, so a Position holder sale must be reported.
- **2nd transaction:** Exempt fuel use transaction for the proper category of usage of that fuel
 - Ensures that the volumes are **exempted from CFP credits/deficit calculations**.

Position holder Reporting: Fuels delivered to Tribal lands

Issue: Fuel volumes are not rolling up to the GHG RP annual report because of incorrect reporting in the quarterly report.

- For the **GHG RP**, since these fuel volumes are delivered within the boundaries of the state of Oregon they must be reported as Position holder volumes to the GHG RP. **Position holder sales without obligation transactions** must be used for these volumes in the quarterly reporting for these volumes by the entity selling the fuel from their position in a terminal.
- For the **CFP**, these volumes are considered exempt from the program and must be reported using the **Export out of the Oregon distribution system transaction**. The last entity that accepts title to that fuel volume that reports to the CFP must report these volumes as an export. This export transaction must include a note in the description regarding its delivery to Tribal lands within Oregon state borders.

Exempt Fuel Use and Not for Transportation Use

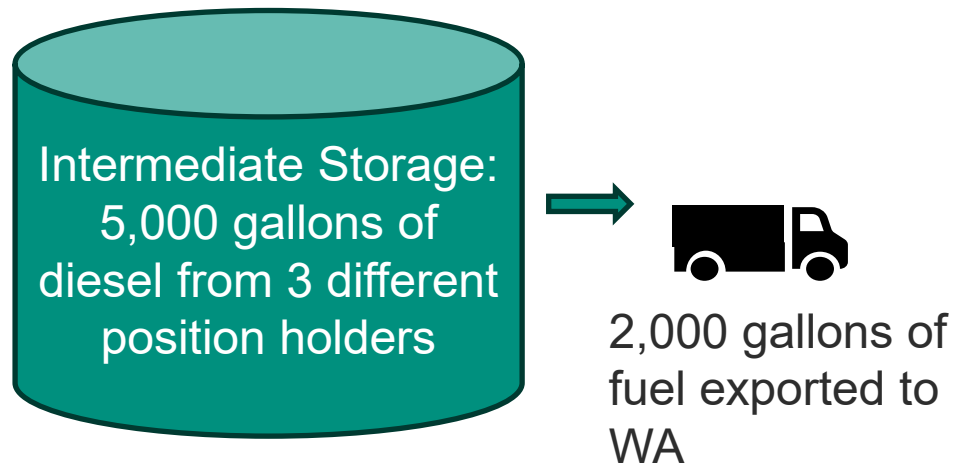
Issue: Improper Allocation among Exempt Fuel Use and Not for Transportation Fuel Use Transactions.

- Entities must allocate fuel volumes correctly under Exempt Fuel Use and Not for Transportation Fuel Use transaction types before submitting the quarterly reporting.
- Once the reporting deadline has passed, CFP rules do not allow entities to claim additional fuel volumes under Exempt Fuel Use and Not for Transportation Fuel Use transaction types.

Exported Fuels – Commingled Storage Tanks

Issue: Reporting entities are not mass balancing exported fuel correctly.

Steph's Fuel Depot (SFD)



To report this accurately, review records and determine percentage from each company.

For example, records show that Steph's Fuel Depot bought the following fuel volumes from Company A, B, and C and moved it to their intermediate storage. In Q1, 2,000 gallons of that fuel was exported:

Amount of fuel purchased from each in Q1 (total 5,000):

Entity A – 2,000 gallons

Entity B – 1,500 gallons

Entity C – 1,500 gallons

Determine the percentage of fuel from each company contained in the storage:

Entity A: $2,000/5,000 * 100 = 40\% = 800$ gallons

Entity B: $1,500/5,000 * 100 = 30\% = 600$ gallons

Entity C: $1,500/5,000 * 100 = 30\% = 600$ gallons

Exported Fuels – Commingled Storage Tanks

Issue: Reporting entities are not aware of requirements around mass balancing when fuel volumes are exported from commingled storage tanks.

- If you have fuel storage outside of the bulk system in Oregon and add fuel to that storage from different business partners and export any of the volume out of state, you must:
 - On a quarterly basis, determine and report the gallons of the fuel exported to your business partners by attributing the volume to each using mass balancing.
 - Remember that delivering fuel to Tribal lands within the Oregon state boundary is not considered an export out of state by the GHG RP so you are not required to mass balance volumes delivered to those entities.

Questions and Answers

- Please raise your hand and we will address any further questions that you have regarding reporting to CFP and the GHG RP.
- If you want to follow up via email, contact:
- Stephanie Summers, GHGReport@deq.Oregon.gov
- Chintan Trivedi, OregonCleanFuels@deq.Oregon.gov

Thank you for your time today!

Appendix

Oregon fuel terminals

Name	Address	City
Aircraft Service International, Inc	8133 NE Airtrans Way	Portland
Chevron USA, Inc.	5924 NW Front Ave	Portland
Kinder Morgan Liquid Terminals, LLC	5880 NW St Helens Rd	Portland
McCall Oil and Chemical Corp.	5480 NW Front Ave.	Portland
Olympic Pipeline Company	9420 NW St Helens Rd. P	Portland
Phillips 66 PL	5528 NW Doane	Portland
SFPP, LP	1765 Prairie Rd.	Eugene
Seaport Midstream Partners, LLC	9930 NW St Helens Rd.	Portland
Shore Terminals LLC	9420 NW St Helens Rd. P	Portland
Shell Oil Products US	3800 NW St Helens Rd.	Portland
Tidewater Terminal	535 Port Ave	Umatilla
Zenith Energy Holdings	5501 NW Front Ave.	Portland

Source: Oregon Department of Transportation

Key Terms

- **Terminal:** Fuel storage and distribution facility, supplied by a pipeline or vessel or a facility co-located where the fuel is produced and stored, and from which fuel may be removed at a rack.
 - Includes in-state fuel production facilities that have distribution equipment that allow them to distribute directly to retail sites or end users meet the definition of a terminal.
 - Does not include locations with intermediate storage where fuel is held by individual entities outside of a terminal.
- **Bulk system:** Fuel distribution system consisting of refineries, biorefineries, pipelines, vessels and terminals.
 - Fuel storage and blending facilities that are not fed by pipeline or vessel are considered outside the bulk system.

Key Terms

- **Position holder:** Any person that has an ownership interest in a specific amount of fuel in the inventory of a terminal operator.
 - This does not include inventory held outside of a terminal, retail establishments, or other fuel suppliers not holding inventory at a fuel terminal.
 - This terminology was added to the CFP reporting when combining reporting to GHG RP using the OFRS.
- **Multiple party sale:** Sale that occurs when a position holder in a terminal sells to a company that is picking up the fuel below the rack and that company goes on to selling that fuel to another company who may sell it to another company, and so on.
 - In some cases, these could be flash sales.

Key Terms

- **Rack:** A mechanism for delivering fuel from a refinery or terminal into a truck, trailer, railroad car, or other means of non-bulk transfer.
- **Below the rack:** Sales of clear or blended gasoline or diesel fuel where the fuel is being sold as a finished fuel for use in a motor vehicle.
- **Above the rack:** Sales of transportation fuel at pipeline origin points, pipeline batches in transit, barge loads in transit, and at terminal tanks before the transportation fuel has been loaded into trucks.

Key Terms

- **Related Entity:** Related entity means any direct or indirect parent company, direct or indirect subsidiary, company that shares ownership of a direct or indirect subsidiary, or a company under full or partial common ownership or control.

Transaction Types and Reporting in CFP

- **Production in Oregon:** fuel produced at a facility in Oregon.
- **Out-of-state production for import:** out-of-state production of a fuel that will be imported into Oregon.
- **Import within the bulk system:** fuel imported into Oregon and placed into the bulk system.
- **Import outside the bulk system:** fuel imported into Oregon and delivered outside the bulk system.
- **Note:** *Importing production for import gallons inside the bulk system and Importing production for import gallons outside the bulk system are two additional transactions for imports of fuel previously reported as Production for Import.*

Transaction Types and Reporting in CFP

- **Export out of Oregon distribution system:** fuel that was reported under the CFP but was later moved from a location inside of Oregon to a location outside of Oregon.
- **Loss of inventory:** fuel exited the Oregon fuel pool due to volume loss.
- **Gain of inventory:** fuel entered Oregon fuel pool due to a volume gain.
- **Not used for transportation:** fuel that was used in an application unrelated to movement of goods or people, such as process heat at industrial facility, home or commercial building heating, or electric power generation.
- **Exempt fuel use:** fuel that was delivered or sold into the specific category of vehicles or fuel users that are exempt under [OAR 340-253-0250\(2\)](#).

Transaction Types and Reporting in CFP

- **Sold or Purchased with obligation:** fuel was sold or was purchased with the compliance obligation passing to the purchaser.
- **Sold or Purchased without obligation:** fuel was sold or was purchased with the compliance obligation retained by the seller.
- **Position holder sale without obligation:** fuel was sold below the rack without a transfer of the compliance obligation. This transaction type is subject to verification for the GHG RP.
- **Position holder sale for export:** transportation fuel was sold below the rack to an entity who exported the fuel. This transaction type is subject to verification for the GHG RP.
- **Purchase below the rack for export:** fuel purchased below the rack and exported. This transaction type is subject to verification for the GHG RP.