

WAC 173-424-400 Recordkeeping. (1) Fuel reporting entities, opt-in entities, and aggregators must retain the following records for at least 10 years:

(a) Product transfer documents as described in subsection (2) of this section;

(b) Copies of all data and reports submitted to ecology;

(c) Records related to each fuel transaction subject to the CFP;

(d) Records used for each credit transaction;

(e) Records used for compliance credit and deficit calculations;

(f) Records related to obtaining a carbon intensity described in WAC 173-424-610;

(g) Records used to establish that feedstocks are specified source feedstocks;

(h) Records related to third-party verification, if required under WAC 173-424-800;

(i) Records related to fuel supplying equipment registration including, but not limited to, datasets of monthly utility billing information, bills of lading, and other documents used as a proof at the time of fuel supplying equipment registration pursuant to this chapter;

(j) Chain of custody evidence for produced fuel imported into Washington;

(k) As applicable, attestations regarding environmental attributes associated with book-and-claim accounting for renewable electricity or biomethane used as transportation fuel or for hydrogen production.

(i) A registered party reporting any fuel claimed in the CFP using a book-and-claim accounting method as a fuel in the CFP must retire renewable thermal certificates or renewable energy certificates that embody the full environmental attributes of that fuel in an electronic tracking system approved by ecology in order to claim that fuel. The environmental attributes embodied by that REC or RTC must not have been used or claimed in any other program or jurisdictions with the exception of the federal RFS and the Climate Commitment Act (chapter 173-446 WAC). To be validly used in compliance with this division, any such claims under the federal RFS or Climate Commitment Act must be made for the same use and volume of biomethane or its derivatives as it is being claimed for in the CFP.

(ii) A fuel pathway holder using directly delivered renewable electricity, biogas, or biomethane, must obtain and keep attestations from each upstream party collectively demonstrating that they have exclusive right to use those environmental attributes.

(2) **Documenting fuel transfers reported in Washington fuel reporting system.** A product transfer document must include the following information:

(a) Transferor company name, address, and contact information;

(b) Recipient company name, address, and contact information;

(c) Transaction date: Date of title transfer for fuel;

(d) Fuel pathway code (FPC);

(e) Carbon intensity (CI);

(f) Fuel quantity and units;

(g) A statement identifying whether the CFP obligation to act as a credit or deficit generator is passed to the recipient;

(h) Fuel production company identification number and facility identification number as registered with RFS program. This does not apply to fossil gasoline, fossil diesel fuel, or fossil natural gas; and

(i) Destination of the fuel. If the fuel destination is not known or the transfer is not changing the location of the fuel, the PTD shall reflect this.

(3) For transactions of clear and blended gasoline and diesel below the rack where the fuel is not destined for export, only the records described in subsection (2)(a), (b), (c), (f), and (g) of this section are required to be retained.

(4) **Documenting credit transactions.** Regulated parties, credit generators, and aggregators must retain the following records related to all credit transactions for at least 10 years:

(a) The contract under which the credits were transferred;

(b) Documentation on any other commodity trades or contracts between the two parties conducting the transfer that are related to the credit transfer in any way; and

(c) Any other records relating to the credit transaction, including the records of all related financial transactions.

(5) **Review.** All data, records, and calculations used by a regulated party, a credit generator, or an aggregator to comply with this chapter are subject to inspection and verification by ecology. Regulated parties, credit generators, and aggregators must provide records retained under this rule within 15 business days after the date ecology requests a review of the records, unless a different schedule is agreed to by ecology.

(6) **Initial 2023 inventory.** All regulated fuels held in bulk storage in the state on January 1, 2023, are subject to the program and must be reported as the initial inventory of fuels by regulated parties. This requirement does not apply to fuels stored outside of the bulk system, as defined in WAC 173-424-110(28).

(7) **Information exempt from disclosure.** Pursuant to the provisions of the Washington Public Records Act (chapter 42.56 RCW), all information submitted to ecology is subject to inspection upon request by any person unless such information is determined to be exempt from disclosure under the Washington public records law or other applicable Washington law.

(8) **Monitoring plan for entities required to validate or verify under WAC 173-424-800.**

(a) Each entity responsible for obtaining third-party verification of their data under the CFP must complete and retain a written monitoring plan for review by a verifier or ecology;

(b) If a fuel production facility is required to complete and maintain a monitoring plan by the California LCFS or Oregon CFP, the same monitoring plan may be used to meet the requirements of this rule unless there are substantive differences between the two programs' treatment of the fuel production process;

(c) A monitoring plan must include the following general items and associated references to more detailed information, as applicable:

(i) Information to allow ecology and the verification team to develop a general understanding of boundaries and operations relevant to the entity, facility, or project, including participation in other markets and other third-party audit programs;

(ii) Reference to management policies or practices applicable to reporting pursuant to this chapter, including recordkeeping;

(iii) Explanation of the processes and methods used to collect necessary data for reporting pursuant to this chapter;

(iv) Explanations and queries of source data to compile summary reports of intermediate and final data necessary for reporting pursuant to this chapter;

(v) Reference to one or more simplified block diagrams that provide a clear visual representation of the relative locations and positions of measurement devices and sampling locations, as applicable, required for calculating reported data (e.g., temperature, total pressure, LHV or HHV, fuel consumption); the diagram(s) must include storage tanks for raw material, intermediate products, and finished products, fuel sources, combustion units, and production processes, as applicable;

(vi) Clear identification of all measurement devices supplying data necessary for reporting pursuant to this chapter, including identification of low flow cutoffs as applicable, with descriptions of how data from measurement devices are incorporated into the submitted report;

(vii) Descriptions of measurement devices used to report CFP data and how acceptable accuracy is demonstrated, e.g., installation, maintenance, and calibration method and frequency for internal meters and financial transaction meters; this provision does not apply to data reported in the WFRS for generating credits for EV charging;

(viii) Description of the procedures and methods that are used for quality assurance, maintenance, and repair of all continuous monitoring systems, flow meters, and other instrumentation used to provide data for CFP reports;

(ix) Original equipment manufacturer (OEM) documentation or other documentation that identifies instrument accuracy and required maintenance and calibration requirements for all measurement devices used to collect necessary data for reporting pursuant to this chapter;

(x) The dates of measurement device calibration or inspection, and the dates of the next required calibration or inspection;

(xi) Requests for postponement of calibrations or inspections of internal meters and subsequent approvals by ecology. The entity must demonstrate that the accuracy of the measured data will be maintained pursuant to the measurement accuracy requirements of WAC 173-424-610;

(xii) A listing of the equation(s) used to calculate flows in mass, volume, or energy units of measurement, and equations from which any nonmeasured parameters are obtained, including meter software, and a description of the calculation of weighted average transport distance;

(xiii) Identification of job titles and training practices for key personnel involved in CFP data acquisition, monitoring, reporting, and report attestation, including reference to documented training procedures and training materials;

(xiv) Records of corrective and subsequent preventative actions taken to address verifier and ecology findings of past nonconformance and material misstatements;

(xv) Log of modifications to a fuel pathway report conducted after attestation in response to review by third-party verifier or ecology staff;

(xvi) Written description of an internal audit program that includes data report review and documents ongoing efforts to improve the entity's CFP reporting practices and procedures, if such an internal audit program exists; and

(xvii) Methodology used to allocate the produced fuel quantity to each certified fuel pathway code;

(d) The monitoring plan related to a fuel pathway carbon intensity or reporting quantities of fuels must also include the following elements specific to fuel pathway carbon intensity calculations and produced quantities of fuels per fuel pathway code:

(i) Explanation of the processes and methods used to collect necessary data for fuel pathway application and annual fuel pathway reports and all site-specific WA-GREET 3.0 inputs, as well as references to source data;

(ii) Description of steps taken and calculations made to aggregate data into reporting categories, for example aggregation of quarterly fuel transactions per fuel pathway code;

(iii) Methodology for assigning fuel volumes by fuel pathway code, if not using a method prescribed by ecology. If using ecology prescribed methodology, the methodology should be referenced;

(iv) Methodologies for testing conformance to specifications for feedstocks and produced fuels, particularly describing physical testing standards and processes;

(v) Description of procedure taken to ensure measurement devices are performing in accordance with the measurement accuracy requirements of WAC 173-424-610;

(vi) Methodology for monitoring and calculating weighted average feedstock transport distance and modes, including the specific documentation records that will be collected and retained on an ongoing basis;

(vii) Methodology for monitoring and calculating fuel transport distance and modes, including the specific documentation records that will be collected and retained on an ongoing basis;

(viii) References to contracts and accounting records that confirm fuel quantities were delivered into Washington for transportation use in carbon intensity determination, and confirm feedstock and finished fuel transportation distance; and

(ix) All documentation required pursuant to WAC 173-424-600(6) for fuel pathways utilizing a specified source feedstock to qualify for a reduced carbon intensity; and

(e) The monitoring plan must also include the following documentation that can be used to justify transaction types reported for fuel in the WFRS, including the production amount, sale/purchase agreements and final fuel dispensing records. Such documentation must be specific to quarterly fuel transactions reports for importers of blendstocks, importers of finished fuels, Washington producers, credit generators, aggregators, and out-of-state producers.

[Statutory Authority: Chapter 70A.535 RCW. WSR 22-24-004 (Order 21-04), § 173-424-400, filed 11/28/22, effective 12/29/22.]