WAC 173-424-420 Specific reporting requirements. The following requirements are in addition to requirements contained in WAC 173-424-410 and 173-424-430.

(1) Quarterly reports must contain the information specified in Table 9 under WAC 173-424-900 for each transportation fuel subject to the CFP.

(2) **Specific (quarterly) reporting parameters for natural gas (including CNG, LNG, and L-CNG) used as transportation fuel.** Any registered party must report the following parameters for each fueling facility to which CNG, LNG, L-CNG, is supplied as a transportation fuel:

(a) The amount of fuel dispensed must be reported per fuel dispensing equipment, as required for registration in WFRS, with a certified fuel pathway code and with transaction type "NGV fueling."

(b) For CNG and L-CNG, the amount of fuel dispensed in therms at higher heating value per reporting period separately for all light/medium (LDV and MDV), heavy-duty vehicles with compression engines (HDV-CIE), and heavy-duty vehicles with spark ignition engines (HDV-SIE).

(c) For LNG, the amount of fuel dispensed in gallons per reporting period separately for all LDV/MDV, HDV-CIE, and HDV-SIE.

(d) For CNG, L-CNG, and LNG, the carbon intensity as listed in Table 6, Washington Carbon Intensity Lookup Fuel Pathway WAC 173-424-900.

(e) For biomethane-based CNG, LNG, and L-CNG, the carbon intensity as approved under WAC 173-424-610 and the EPA production company identification number and facility identification number. Additionally, if the biomethane-based volumes are being reported using a book-and-claim methodology, the registered party must submit records showing the retirement of renewable thermal certificates representing the biomethane environmental attributes from that facility in M-RETS renewable thermal system or another approved and recognized tracking system with the quarterly report. The retirement records must show enough renewable thermal certificates were retired to cover the volume of biomethane claimed as a fuel in the CFP and those certificates must be from the same biomethane production facility to which the fuel pathway code is assigned. If biogas or biomethane is being used that is directly delivered to a vehicle and not injected into a pipeline, the registered party must provide the following attestation when it files the quarterly report for the corresponding volume of biogas or biomethane claimed.

"I certify that to the extent that the gas used in the fuel pathway or supplied as transportation fuel is characterized as biomethane, _____ (registered party name) owns the exclusive rights to the corresponding environmental attributes.

_____ (registered party name) has not sold, transferred, or retired those environmental attributes in any program or jurisdiction other than the federal RFS.

Based on diligent inquiry and review of contracts and attestations from our business partners, I certify under penalty of perjury under the laws of the State of Washington that no other party has or will sell, transfer, or retire the environmental attributes corresponding to the biomethane for which _____ (registered party name) claims credit in the CFP program."

(f) The total quantity of fuel, summed across all fuel pathway codes, dispensed for transportation purpose through the fuel supplying equipment during the reporting period.

(g) When the vehicle application is unknown, for the purpose of reporting, a fueling event of less than 3,500 MJ (30 gasoline gallon equivalents) of fuel dispensed must be reported as NGV fueling of LDV/MDV. A fueling event of 3,500 MJ or more must be reported as NGV fueling of HDV.

(3) **Specific reporting parameters for electricity used as a transportation fuel.** For electricity, any registered party must report the following as applicable:

(a) To claim a carbon intensity other than a utility-specific mix (Table 10), or directly connected renewable electricity under the lookup table (Table 6) in WAC 173-424-900, a registered party must:

(i) Submit documentation that qualifying RECs were retired in the WREGIS or a recognized renewable electricity tracking system for the unique purpose of covering that specific charging at the same time as the submittal of the quarterly report; or

(ii) Submit documentation at least annually that the electric vehicle chargers are covered by a utility renewable electricity product or a power purchase agreement that has been approved by ecology for a carbon intensity. The carbon intensity assigned to the product or agreement can only be used for reporting if the electric vehicle chargers are covered by that same product or agreement for the time period which is being reported;

(b) For nonmetered residential EV charging:

(i) If an electric utility monitors electric energy use in EVs, the electric utility may provide to ecology the daily average EV electricity use data within the first 45 days after the end of the quarter. Ecology shall use the method established in WAC 173-424-540 to calculate any credits generated for the quarter and place them into the electric utility's account in WFRS;

(ii) For claiming incremental credit for nonmetered residential charging, the electric utility must be able to provide, upon ecology's request: The VIN for each electric vehicle claimed and evidence of EV vehicle registration and low-carbon electricity supply at the same location;

(iii) A nonutility credit generator must use credit revenues from nonmetered residential EV charging to increase consumer EV resources to promote transportation electrification. The credit generator must include, in their annual compliance report, an itemized summary of efforts and costs associated with meeting these requirements;

(c) For metered residential EV charging:

(i) For generating base credits, the amount of electricity (in kWh) used for residential EV charging per FSE;

(ii) For generating incremental credits for low-CI electricity, the amount of electricity (in kWh) used for residential EV charging per FSE using a certified FPC. The following requirements must also be met:

(A) Upon ecology's request, records must be provided that demonstrate an EV is owned or leased by an individual dwelling at the claimed residence; and

(B) Only a single entity can generate incremental credits using a low-CI pathway for the same FSE. Multiple claims will be resolved pursuant to WAC 173-424-220 (11)(b)(iii). If two or more entities other than utilities or electric vehicle manufacturers report for the same

FSE to generate incremental credits, no incremental credits will be issued for that FSE;

(iii) A nonutility credit generator must use credit revenues from nonmetered residential EV charging to increase consumer EV resources to promote transportation electrification. The credit generator must include, in their annual compliance report, an itemized summary of efforts and costs associated with meeting these requirements;

(d) For nonresidential EV charging. For each public access charging facility, fleet charging facility, workplace private access charging facility, or multifamily dwelling, the amount of electricity dispensed in kilowatt hours to vehicles per FSE;

(e) For each public transit agency, the amount of electricity dispensed to or consumed by vehicles used for public transportation in kilowatt-hours per FSE. The report must be:

(i) Separated by use for light rail, streetcars, aerial trams, or electric transit buses; and

(ii) Separated by electricity used in portions of their fixed guideway system placed in service before and after January 1, 2023;

(f) For entities reporting forklift charging, the amount of electricity dispensed to or consumed by forklifts per FSE. The report must be separated by electricity used to charge forklifts built in or before model year 2022 and electricity used to charge forklifts built in model year 2023 and after. The reporting entity must provide the number of electric forklifts in the above model year groups (in and pre-2022 versus in and post-2023). The quantity of electricity used in electric forklifts may be determined as follows:

(i) Quantity of electricity used during a reporting period, as measured per FSE.

(ii) If the quantity of electricity as measured per FSE is unavailable, the reporting entity may submit a written statement to ecology demonstrating the reasons they are unable to provide measured electricity data. Upon approval from ecology, they may use an ecology approved estimation method;

(g) For eTRU, eCHE, or eOGV, the amount of electricity dispensed to or consumed by the equipment per FSE;

(h) For other electric transportation applications, the amount of electricity dispensed to or consumed by the equipment per FSE with transaction type approved by ecology, as Tier-2 FPW.

(4) **Specific reporting parameters for hydrogen used as a transportation fuel.**

(a) The quantity (in kg) of hydrogen fuel dispensed per FSE, as required in WFRS, and by the vehicle station classes (based on tank type and size) as required in the hydrogen industry standard fueling protocol SAE J2601.

(b) For hydrogen fuel cell forklifts, the amount of hydrogen fuel dispensed (in kg) per FSE.

(5) **Specific reporting parameters for propane.**

(a) The quantity (in gallon) of propane dispensed per FSE.

(b) For renewable propane, the production company ID and facility ID.

(6) **Specific reporting parameters for liquid fuels including gasoline, diesel, diesel fuel blends, alternative fuels, and alternative jet fuel.**

(a) The right transaction type for each fuel. The transaction type "production for import" is to be reported by out-of-state producers who choose to be the first fuel reporting entity for fuel imported into Washington. The transaction type "import" is to be reported by

nonproducers who choose to be the first fuel reporting entity for out-of-state fuel imported into Washington. The following information are to be reported:

(i) Except as provided in (a)(ii) of this subsection, the volume (in gallons) of each blendstock per reporting period aggregated for each distinct carbon intensity value (e.g., X gallons of blendstock with A gCO_2e/MJ, Y gallons of blendstock with B gCO_2e/MJ).

(ii) A producer of gasoline or diesel fuel must report, for each of its refineries, the MCON or other crude oil name designation, volume (in gallons), and country (or state) of origin for each crude supplied to the refinery during the quarter.

(b) For renewable hydrocarbon diesel or renewable gasoline co-processed at a petroleum refinery, any registered party must report the following information as applicable:

(i) If the registered party is also the producer, then ecology may require the registered party to report the ongoing information required under WAC 173-424-610.

(ii) If the registered party is not the producer, and the producer has not met its obligations under WAC 173-424-610, then ecology may require the registered party to report the volume of fuel under a temporary fuel pathway code or the fuel pathway code for clear gasoline or diesel, as applicable.

(c) Temperature correction. All liquid fuel volumes reported in the WFRS must be adjusted to the standard temperature conditions of 60 degrees Fahrenheit as follows:

(i) For ethanol, using the formula:

Standardized volume = Actual volume * ((-0.0006301 * T) + 1.0378), where standardized volume refers to the volume of ethanol in gallons at 60°F, actual volume refers to the measured volume in gallons, and T refers to the actual temperature of the batch in °F.

(ii) For biodiesel, one of the following two methodologies must be used:

(A) Standardized volume = Actual volume * ((-0.00045767 * T) + 1.02746025), where standardized volume refers to the volume in gallons at 60°F, actual volume refers to the measured volume in gallons, and T refers to the actual temperature of the batch in °F; or

(B) The standardized volume in gallons of biodiesel at 60°F, as calculated using the American Petroleum Institute Refined Products Table 6B, as referenced in ASTM 1250-08.

(iii) For other liquid fuels, the volume correction to standard conditions must be calculated by the methods described in the American Petroleum Institute Manual of Petroleum Measurement Standards Chapter 11 – Physical Properties Data (May 2004), the ASTM Standard Guide for the Use of Petroleum Measurement Tables (ASTM D1250-08) (Reapproved 2013), or the API Technical Data Book, Petroleum Refining Chapter 6 – Density (April 1997).

(iv) If a registered party believes the methods in (c)(i) through (iii) of this subsection are inappropriate, they may request to use a different method and ecology may approve that method if it finds that it is at least as accurate as the methods in (c)(i) through (iii) of this subsection.

(d) Reporting exempt gallons. When a registered party is reporting that it sold gallons of fuel to exempt fuel users as defined in WAC 173-424-110, the registered party must designate in the transaction description field of the WFRS the categories of exempt fuel users to which the registered party delivered fuel and the number of gallons

delivered. For blended fuels, all components must be reported as exempt.

(e) Reporting "not for transportation" gallons. When reporting that fuel was sold as not for transportation in the WFRS, the registered party must report in the transaction description field of the WFRS which stationary source, or category of stationary fuel combustion, the fuel was sold to and the number of gallons sold. For blended fuels, all components must be reported as not being used for transportation.

(f) All reports of position holder transactions under this chapter must comply with the following:

(i) Registered parties that are position holders must report fuel sold below the rack;

(ii) Registered parties that are position holders that sell fuel to entities not registered in the CFP may aggregate and report those sales in a single transaction using the "undefined" business partner descriptor; and

(iii) Registered parties that are position holders that sell fuel below the rack for export must identify each recipient of such fuel that is registered in the CFP.

(g) Reporting below the rack exports. Purchasers of fuel from a position holder that is directly exported without modification must report such fuel using the "purchase below the rack for export" transaction category. Such purchasers must also report a transaction for the same gallons using an "Export out of Washington distribution system" transaction.

(7) **Annual reporting of electric utility credit revenue.** All electric utilities that receive credits must annually report the following items to ecology no later than April 30th. Failure to file such a report will result in aggregator receiving credits for that utility until the utility files any past-due reports. Each utility must report the following information, for the prior calendar year:

(a) Total revenue from the sale of base and incremental credits attributable to residential vehicle charging, if applicable in the prior year;

(b) Description of spending of the credit revenue, including:

(i) A description of the programs or projects that were funded by CFP credit revenue;

(ii) The amount spent in each program or project in the prior year;

(iii) Description of the group of individuals or listing of organizations that benefited from the programs or projects;

(iv) Description of the areas that benefited from the programs or projects;

(v) Any other data elements that ecology may prescribe towards the implementation of RCW 70A.535.080.

(8) The registered party must maintain a nonnegative value for each "fuel pathway code obligated amount" as summed across all quarterly data in the online system.

(9) **Significant figures.** A regulated entity must report the following quantities as specific below:

(a) Carbon intensity, expressed to the same number of significant figures in Carbon Intensity of Lookup Table, Table 6 under WAC 173-424-900.

(b) Credits or deficits, expressed to the nearest whole metric ton CO_2 equivalent;

(c) Fuel amounts in units specified in quarterly and annual reports, expressed to the nearest whole unit applicable for that quantity; and

(d) Any other quantity must be expressed to the nearest whole unit applicable for that quantity.

(10) **Correcting a previously submitted report.** Upon discovery of an error, a fuel reporting entity may request to have previously submitted quarterly reports for the current compliance periods reopened for corrective edits and resubmittal by submitting a correction request form online in the WFRS. The fuel reporting entity is required to provide justification for the report corrections and indicate the specific corrections to be made to the report. Pursuant to WAC 173-424-510 (5)(c), no credits may be claimed, and no deficits may be eliminated, retroactively for a quarter for which the quarterly reporting deadline has passed. Each submitted request is subject to ecology review and approval. Permission to correct a report does not preclude enforcement based on misreporting.

[Statutory Authority: Chapter 70A.535 RCW. WSR 22-24-004 (Order 21-04), § 173-424-420, filed 11/28/22, effective 12/29/22.]