

WAC 173-424-430 Annual compliance reports. (1) Annual compliance reporting deadline.

(a) Except as provided in (b) of this subsection, regulated parties, credit generators, and aggregators must use the WFRS to submit an annual compliance report to ecology not later than April 30th for the compliance period ending on December 31st of the previous year.

(b) Each regulated party must submit an annual compliance report for 2023 notwithstanding that the initial compliance period is for 2023 and 2024.

(c) Small importers of finished fuels may submit a supplemental annual report using the WFRS, not later than April 30th for the compliance period ending on December 31st of the previous year.

(2) General reporting requirements for annual compliance reports. Regulated parties, credit generators, and aggregators must submit annual compliance reports that meet, at minimum, the general and specific requirements for quarterly reports and include the following information:

(a) The total credits and deficits generated by the regulated party, credit generator, or aggregator in the current compliance period, calculated in the WFRS as provided in the equations in WAC 173-424-540;

(b) Any credits carried over from the previous compliance period;

(c) Any deficits carried over from the previous compliance period;

(d) The total credits acquired from other regulated parties, credit generators, and aggregators;

(e) The total credits sold or transferred; and

(f) The total credits retired within the WFRS to meet the compliance obligation per WAC 173-424-540.

(3) All pending credit transfers must be completed prior to submittal of the annual compliance report.

(4) Correcting a previously submitted report. A regulated party, credit generator, or aggregator may ask ecology to reopen a previously submitted quarterly or annual compliance report for corrective edits and resubmittal. The requestor must submit an "unlock report request form" within the WFRS. The requestor is required to provide justification for the report corrections and must 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. Ecology approval of a corrected report does not preclude enforcement based on misreporting.

[Statutory Authority: Chapter 70A.535 RCW. WSR 22-24-004 (Order 21-04), § 173-424-430, filed 11/28/22, effective 12/29/22.]