FEE CALCULATION WORKSHEET (FEE) AND FEE FILING FORM (FF)

January 28, 2001

INSTRUCTIONS FOR FORM FEE

Use this form to initially or thereafter on a yearly basis, report actual emissions and calculate fees.

Each part 71 source must complete and submit an initial fee calculation worksheet and pay part 71 fees [§71.9(e)(1)]. Form **FEE** and a photocopy of the fee payment check should be sent to the appropriate EPA Regional permitting contact listed on pages 1 and 2 of these instructions. However, fee payment checks should be sent to EPA's "lockbox" bank address, along with form **FF**. [Form **FF** is described and "lockbox" addresses are listed in a separate section below]. Do not submit form **FEE** or pay fees if part 71 fees have been suspended because the program has been fully delegated and EPA incurs no administrative costs.

Consistent with § 71.9(f), the deadline for initial submittal of the fee calculation worksheet and payment of fees is usually the same deadline as the deadline for submital of initial permit applications. If EPA withdraws approval of a part 70 program, initial part 71 fee calculation worksheets and payment of fees are due in accordance with a schedule based upon a source's primary SIC Code [see §§ 71.9(f)(1)(i) through (iv)]. When a part 71 program is established that does not replace an approved part 70 program or sources become subject to the part 71 program after the program's effective date, part 71 sources must initially submit this form and pay fees when submitting their permit applications [see §§ 71.9(f)(3) and (4)]. On the other hand, sources that are required to obtain part 71 permits because of an unresolved EPA objection to the State's part 70 permit are required to submit initial fee worksheets and pay fees three months after the part 71 permit is issued [see § 71.9(g)].

Section 71.9(h) requires part 71 sources to submit annual emissions reports and fee calculation worksheets (fee worksheets) on a yearly basis, subsequent to submittal of the initial fee worksheet. Completion of section D of this form satisfies the requirement to submit an annual emissions report. For most sources, the deadline for submittal of the annual fee worksheet will be the anniversary date of submittal of the initial fee worksheet. Sources required to submit initial fee worksheets between January 1 and March 31 must submit their annual emissions reports and fee worksheets by April 1 of each year [see §71.9(f)(2) and §71.9(h)(1)].

Section A - All sources must complete this section to indicate the type of fee calculation worksheet being prepared (initial or annual), the deadline for submittal, and for initial fee worksheets, the basis of the emissions data included in the form. In addition, for initial fee worksheets, the source is required to enter the date that the facility commenced operations.

Section B - Complete this section only if you are preparing this form for submittal at a different time than for the other portions of the permit application. Include the mailing address and the name of a contact person at the source that can be contacted for telephone inquiries or correspondence related to fees. In addition, if a part 71 permit has been issued, include the permit number.

Section C - Title V application forms, fee calculation worksheets, and any document required by a permit must be signed by a responsible official certifying truth, accuracy and completeness of the information included in the forms and attachments. The definition of responsible official can be found at § 70.2. The responsible official must sign the form and enter the date of the signature. This should be done after the fee calculation worksheet has been completed and the responsible official has reviewed the information. If completing this form for annual fee payment purposes do not submit a separate form CTAC.

Section D - This section is provided to report or estimate actual emissions of regulated pollutants (for fee calculation), except for HAP, on a calendar-year basis for the facility (section E is provided to report emissions of HAP). In the space provided, enter the year corresponding to the calendar year for the data included in this section. If more than one year of data is being submitted with the fee calculation worksheet, copy this page and complete a separate table for each year. Sources preparing this form for submittal with a permit application may use the values previously reported for actual emissions on form **EMISS** to complete this section. Sources must submit attachments to this form that show, at a minimum, examples of the calculations used to determine these values. Attachments to form **EMISS** showing the calculation of these values will be sufficient for this purpose.

On each line (row) in the table, enter an emissions unit ID and summarize the emissions of each listed pollutant. When entering this information on the form, you may round the actual emissions values to the nearest tenth of a ton. "Lead" is elemental lead regulated by a NAAQS. The column for "other" is for other regulated pollutants (for fee calculation) not already listed on the form, such as fluorides or hydrochloric acid regulated by NSPS. Only use the "other" column if there is a single additional air pollutant to report. Write in the name of the pollutant to the right of the "other" column. If more than one such pollutant, show the pollutants, and the totals on an attachment.

As required by § 71.9(c)(6), actual emissions must be calculated using actual operating hours, production rates, inplace control equipment, and types of materials processed, stored, or combusted over the preceding calendar year. Section 71.9(e)(2) concerning initial fee calculation requires sources that have been issued part 70 or part 71 permits to compute actual emissions using compliance methods required by the permits, such as monitoring or source testing data. If actual emissions cannot be determined using the compliance methods in the permit, the emissions should be determined using other federally recognized procedures. In addition §71.9(e)(2) allows Part 71 sources that commenced operation during the preceding calendar year to estimate actual emissions for the current calendar year. When EPA withdraws approval of a part 70 program and implements a part 71 program, section 71.9(f)(2) allows sources that are required to submit initial fee calculation work sheets between January 1 and March 31 the option of estimating their emissions for the preceding calendar year in lieu of submitting actual emissions data. Section 71.9(f)(2) also allows sources that are issued part 71 permits following an unresolved EPA objection to a part 71 permit this option if they are required to submit their initial fee calculation work sheets between January 1 and March 31. Sources exercising this option will have to submit 2 years of actual emissions data when submitting their first annual fee worksheet and, thus, complete section D and E separately for each year. In this case, these sections must be completed for the year preceding annual fee worksheet preparation, as well as the year preceding initial fee worksheet submittal.

Include all fugitive emissions in the calculation of actual emissions, including those that do not count for applicability purposes [see § 71.9(c)(1)]. Do not include any insignificant emissions identified on form **E** [see § 71.5(c)(11) and § 71.9(c)(5)(iii)]. With respect to emissions from any affected unit under section 404 of the Act, during the years 1995 through 1999, no emissions-based fee is required to be paid [see § 71.9(d); therefore, do not include actual emissions for these sources for fee purposes on this form. Applicants need not include actual emissions of CO, since CO is not a regulated pollutant (for fee calculation).

The subtotal line is provided at the bottom of each column to enter total facility emissions for each pollutant reported above. If any subtotal exceeds 4,000 tons, enter 4,000 tons. Any necessary adjustments for double counting of emissions will be performed in section F of this form.

Section E - This section of the form is provided to list the actual emissions of each individual regulated HAP emitted by each emission unit. Unregulated HAP need not be included because they do not meet the definition of regulated pollutant (for fee calculation). In the space provided, enter the year corresponding to the calendar year for the data included in this section. If more than one year of data is being submitted with the fee calculation worksheet, copy this page and complete a separate table for each year.

Additional detailed instructions concerning how to calculate actual emissions for purposes of this section are included in the instructions for section D of this form.

This section is composed of two tables. Use the first table to identify each HAP emitted at the facility, including the CAS number, if available. Assign an unique identifier for use in the second table for each HAP. Copy this form if you need to identify more than eight HAP or report actual emissions for more than 14 emissions units. When assigning identifier codes, please use "HAP1" for the first, "HAP2" for the second, and so on.

In the second table, report the actual emissions of each individual HAP emitted by each emissions unit at the facility. Use the identifiers assigned in the first table to label the column headers for each HAP. You may round these emissions to the nearest tenth of a ton. Sum the values in each column and enter the subtotals at the bottom of the table. If the subtotal is greater than 4,000 tons for any column, enter 4,000 for that column.

Section F - This section is provided to calculate the total fee. In this section, sources will total actual emissions from sections D and E, credit sources for double counting of emissions, reconcile the initial fee paid when the initial emission calculations were based on estimated emissions, adjust for fee assessment errors, and determine the final fee amount. You must remit the total fee with this form.

This section of the form is separated into four parts: (1) Emissions Calculation, (2) Reconciliation of Estimated Against Actual Emissions (When Initial Estimates Were Based on the Current Calendar Year), (3) Reconciliation of Estimated Against Actual Emissions (When initial Estimates Were Based on the Preceding Calendar Year), and (4) Fee Calculation. The following discussion addresses each part of the fee calculation worksheet. Detail is provided on specific areas where there is likely to be confusion.

Actual Emissions Calculation

The totals for each pollutant calculated in sections D and E are added together to calculate a total for actual emissions (measured in tons per year) across the facility. This value is adjusted for double counting and is rounded to the nearest ton.

Section 71.9(c)(5)(ii) excludes the actual emissions already included in fee calculation from being counted twice (double counting). For example, if a source emits 30 tons of VOC and 10 tons of these VOC are also HAP, 10 tons have been counted twice, and 10 tons would be entered on line 4. If you enter a number on this line, attach supplementary information identifying the emissions units where double counting has occurred and explain why double counting has occurred.

Reconciliation of Estimated Emissions Against Actual Emissions (When Initial Estimates Were Based on the Current Calendar Year)

This section of the form should only be completed by sources preparing the first annual fee worksheet when the initial fee worksheet included estimates of emissions for the current year emissions. Section 71.9(e)(2) requires sources that commenced operation during the preceding calendar year to estimate actual emissions for the current calendar year when preparing the initial fee calculation worksheet. These sources are also required by § 71.9(h)(4) to reconcile the fees owed when they submit their first annual emissions report. This reconciliation is accomplished by computing the actual emissions for the calendar year preceding preparation of the annual fee worksheet and comparing this value to the estimate of actual emissions previously reported on the initial fee calculation worksheet. This comparison will result in a calculation of overpayment or underpayment relative to the initial fee calculation worksheet. In the fee calculation portion of the form (discussed below), the underpayment will be added to, or the overpayment subtracted from, the annual fee otherwise due.

Reconciliation of Estimated Emissions Against Actual Emissions (When Initial Estimates Were Based on the Preceding Calendar Year)

This section of the form should only be completed by sources preparing the first annual fee worksheet when the initial fee worksheet included estimates of emissions for the preceding calendar year emissions. If a source is required to submit its initial fee calculation work sheet between January 1 and March 31, and a part 71 permit is required because either: (1) EPA withdrew approval of the part 70 program, or (2) their is an unresolved EPA objection to the sources's part 70 permit, then § 71.9(f)(2) allows the source the option of estimating their emissions for the preceding calendar year, in lieu of submitting actual emissions data. Sources that use this option are required by § 71.9(h)(4) to reconcile the fee owed when they submit their first annual emissions report. This reconciliation is accomplished by computing the actual emissions for the calendar year preceding the preparation of the initial fee calculation worksheet and comparing this value to the estimate of actual emissions previously reported on the initial fee calculation worksheet. This comparison will result in a calculation of overpayment or underpayment relative to the initial fee calculation worksheet. In the fee calculation portion of the form (discussed below), the underpayment will be added to, or the overpayment subtracted from, the annual fee otherwise due.

Sources required to complete this part of the form are required to submit 2 years of actual emissions data in sections D and E. This includes actual emissions for the year preceding initial fee worksheet preparation (for reconciliation purposes), and the year preceding annual fee worksheet submittal (for annual fee calculation purposes).

Fee Calculation

This portion of the form is provided to calculate the total fee amount that must be payed by the required deadline. In certain cases, adjustments will have to be made to account for reconciliation (described above) or to credit an account for fee assessment errors which result in overpayment.

Fee assessment errors occur when the permitting authority determines that the source has completed the fee calculation worksheet incorrectly and notifies the source of the error [see § 71.9(j)]. All fee assessment errors resulting in overpayment that have occurred since the last fee calculation worksheet was submitted will be credited against the fee owed on the next fee calculation worksheet. In the case of fee assessment errors resulting in underpayment, the permitting authority will bill the source for the corrected fee and the source will have 30 days after receipt of the invoice to remit the amount [see § 71.9(j)(2)]. An owner or operator who thinks that the assessed fee is in error has to pay the fee but may submit a written explanation of the alleged error to the permitting authority [see § 71.9(j)(3)]. The permitting authority has 90 days from receipt of the correspondence to review the data and determine whether the assessed fee was in error. If the error is confirmed, the overpayment will be credited to the account of the applicant

Fee payments must be in United States currency and shall be paid by money order, bank draft, certified check, corporate check, or electronic funds transfer payable to the order of the U.S. Environmental Protection Agency [see § 71.9(k)].

Penalties and Interest

The permitting authority will bill sources for appropriate penalties and interest. Interest will be assessed on payments received later than the due date [see § 71.9(1)(1)]. Penalties shall be assessed if payment is not paid within 30 days of the due date [§ 71.9(1)(2)]. For sources issued part 70 or 71 permits penalties and interest shall be assessed for excessive underpayment of the annual fee amount [§ 71.9(1)(3)].

INSTRUCTIONS FOR FORM FF

Use this form to identify the facility for which fees are being paid. Send this form along with fee payment to EPA's "lockbox" bank address.

Fee payment in the part 71 program is performed using a "lockbox" bank account system. Facilities should send one of these fee filing forms with fee payment to Region's lockbox bank account. (See list below).

REGION I	REGION VI
U.S. EPA - Region I	U.S. EPA - Region VI
P.O. Box 360197M	P.O. Box 360582M
Pittsburgh, PA 15251	Pittsburgh, PA 15251
REGION II	REGION VII
U.S. EPA - Region II	Mellon Bank
P.O. Box 360188M	U.S. EPA - Region VII
Pittsburgh, PA 15251	Box 360748M
	Pittsburgh, PA 15251-6748
REGION III	REGION VIII
U.S. EPA - Region III	Mellon Bank
P.O. Box 360515	Attn: Part 71 Permit Accounting
Pittsburgh, PA 15251-6515	Lockbox 360859
	Pittsburgh, PA 15251-6859
REGION IV	REGION IX
U.S. EPA - Region IV	Mellon Bank
Nationsbank	U.S. EPA - Region IX
P.O. Box 100142	P.O. Box 360863M
Atlanta, GA 30384	Pittsburgh, PA 15251
REGION V	REGION X
U.S. EPA - Region V	U.S. EPA - Region X
P.O. Box 70753	P.O. Box 360903M
Chicago, IL 60673	Pittsburgh, PA 15251

All other permit application forms, including the fee calculation worksheet (form **FEE**) should be sent directly to the appropriate EPA Regional Office, along with a photocopy of the fee payment check. The photocopy of the check will show EPA that the fee has been paid while EPA waits for the bank to officially notify it of payment. This is important because, in most cases, fee payment is necessary to obtain a determination that the application is complete. Note that if the source becomes subject to the part 71 program because a State or local agency has not responded appropriately to an EPA objection to a proposed part 70 permit, fees are not due with the part 71

application, but are due 3 months following the date of the issuance of the part 71 permit. [§ 71.9(g)]. In such cases, the failure to pay fees at the same time that the permit application is submitted would not be a reason to find the application incomplete.

Section A - Enter the facility's official or legal name. Do not use a colloquial name. This name should match the name used on other forms in this package as closely as possible.

Section B - Enter the complete mailing address for the facility and the name, and telephone number of the contact person. The contact person should be a person familiar matters related to the payment of fees, who can be contacted by the permitting authority. If there is more than one contact person, list the others on an attachment.

Section C - Enter the total amount of the fee payment remitted (in United States dollars).

---- FORMS FOLLOW THIS PAGE -----

U.S. ENVIRONMENTAL PROTECTION AGENCY APPLICATION FOR FEDERAL OPERATING PERMIT, 40 CFR PART 71

FORM FEE - FEE CALCULATION WORKSHEET

INSTRUCTIONS: Use this form to initially or thereafter on a annual basis report actual emissions and calculate fees, consistent with \S 71.9.

A. General Information
Instructions: All sources must complete this section.
Type of fee calculation worksheet (Check one):
Initial Annual
Deadline for submitting fee calculation worksheet/
For initial fee calculation worksheets, emissions are based on (Check one):
Actual emissions for the preceding year
Estimates of actual emissions for the preceding year
Estimates of actual emissions for the current year
If you checked the last box, provide the date the facility commenced operations/
B. Source Information
Instructions: Complete this section only if you are not applying for a permit at this time.
Source or facility name
Mailing address: Street or P.O. Box
City
Contact person Title
Telephone () Ext Part 71 permit no
C. Certification of Truth, Accuracy and Completeness
Instructions: This form must be signed by the responsible official.
I certify under penalty of law that, based on information and belief formed after reasonable inquiry, the statements and information contained in this fee calculation worksheet (and attachments) are true, accurate and complete.
contained in this fee carculation worksheet (and attachments) are true, accurate and complete.
Name (signed)
Name (typed) Date: /

D. Annual Emissions Report for Fee Calculation Purposes -- Non-HAP

Instructions: Report calendar-year actual emissions of regulated pollutants (for fee calculation) except for HAP, and use for both initial and annual fee calculation purposes. Section E is used to report actual emissions of HAP. Quantify all actual emissions, including fugitives, but do not include insignificant emissions. Round to the nearest tenth of a ton. Sum the emissions in each column and enter a subtotal at the bottom of the page. If a subtotal is greater than 4,000 tons, enter 4,000. Submit attachments showing calculations.

This	data	is for	· (yea	ar).

Emissions Unit ID	Actual Emissions (Tons/Year)					
	NOx	VOC	SO2	PM10	Lead	Other

SUBTOTALS			

E. Annual Emissions Report for Fee Calculation Purposes -- HAP

Instructions: Use the first table below to identify each HAP meeting the definition of regulated pollutant (for fee calculation) emitted at the facility, identify the CAS number, and assign a unique identifier for use in the second table in this section. When assigning identifier codes, please use "HAP1" for the first, "HAP2" for the second, and so on.

Name of HAP	CAS No.	Identifier
		HAP

Instructions: Now report the actual emissions of each individual HAP identified above. Use the identifiers assigned in the table above to identify each HAP. Include all emissions, including fugitives, but do not include insignificant emissions. Report emissions values to the nearest tenth of a ton. Sum the emissions in each column and show a subtotal at the bottom of the page. If a subtotal is greater than 4,000 tons, enter 4,000. Submit attachments showing calculations.

This data is for _____ (year)

Emissions Unit ID	Actual Emissions (Tons/Year)							
	HAP	HAP	HAP	HAP	НАР	HAP	HAP	НАР

SUBTOTALS				
DOD TO TILLD				

F. Fee Calculation Worksheet

Instructions: This section is used to calculate the total fee owed for initial application or annual fee payment purposes. Unless otherwise instructed to proceed to a different line, always proceed to the next line. If you do not need to reconcile estimated against actual emissions, complete the part for emissions calculation (lines 1 - 5) and then proceed to the part for fee calculation (lines 21 - 26). A final permit or permit revision will not be issued until all fees, interest, and penalties assessed against a source are paid. In addition, the initial application for a source will not be found complete unless the source pays all fees owed.

	are paid. In addition, the initial application for a source will not be found complete unless the source pays all fees owed.	
	EMISSIONS CALCULATION	
1.	Sum the subtotals from section D of this form and enter the result on this line.	
2.	Sum the subtotals from section E of this form and enter the result on this line.	
3.	Total lines 1 and 2 and enter the result on this line.	
4.	Sources are not required to pay fees twice for the same emissions [see § 71.9(c)(5)(ii)]. Enter the amount of emissions that were counted twice. Attach supplementary information identifying the emissions units where double counting has occurred and explain why double counting has occurred. If there has been no double counting enter "0."	
5.	Subtract the amount on line 4 from the amount on line 3, round to the nearest ton, and enter the result on this line.	
	RECONCILIATION OF ESTIMATED EMISSIONS AGAINST ACTUAL EMISSIONS (WHEN INITIAL ESTIMATES WERE BASED ON THE CURRENT CALENDAR YEAR)	
	Only complete lines 6 - 10 if you are now preparing the first annual fee worksheet and the initial fee worksheet included estimated emissions for the current calendar year. See §§ 71.9(e)(2) and 71.9(h)(3). Otherwise skip this part of the form and proceed to the next part of the form (starting at line 11) or to the fee calculation part of the form (starting at line 21).	
6.	Enter the total estimated emissions previously reported on line 5 of the initial fee calculation worksheet. These are estimated emissions for the year that the initial fee worksheet was submitted.	
7.	If the amount on line 5 of this form is greater than the amount on line 6, subtract line 6 from line 5, and enter the result on this line. Otherwise enter "0."	
8.	If the amount on line 6 is greater than the amount on line 5, subtract line 5 from line 6, and enter the result on this line. Otherwise enter "0."	
9.	Multiply the amount on line 7 by (last year's \$/ton amount¹), and enter the result on this line. This is the amount of underpayment. Go to line 21.	\$
10.	Multiply the amount on line 8 by (last year's \$/ton amount), and enter the result on this line. This is the amount of overpayment. Go to line 21.	\$
1	\$/ton amounts to be determined at the time of program implementation, see § 71.9(c)(1) - (3).	
	RECONCILIATION OF ESTIMATED EMISSIONS AGAINST ACTUAL EMISSIONS (WHEN INITIAL ESTIMATES WERE BASED ON THE PRECEDING CALENDAR YEAR)	
	Only complete lines 11 - 20 if you are now preparing the first annual fee worksheet and the initial fee worksheet included estimated emissions for the preceding calendar year. See §§ 71.9(f)(2) and 71.9(h)(3). If you must complete this part of the form, you must also submit annual emission reports (sections D and E) for the year preceding initial worksheet submittal. Otherwise skip this part of the form and proceed to the fee calculation part of the form (lines 21 through 26).	
11.	Sum the subtotals from section D for the calendar year preceding initial fee worksheet submittal and enter the result on this line.	
12.	Sum the subtotals from section E for the calendar year preceding initial fee worksheet submittal and enter the result on this line.	
13.	Total lines 11 and 12 and enter the result on this line. This is the total actual emissions for the calendar year preceding initial fee worksheet submittal.	

authority will assess these and mail you an invoice.

	RECONCILIATION OF ESTIMATED EMISSIONS AGAINST ACTUAL EMISSIONS (WHEN INITIAL ESTIMATES WERE BASED ON THE PRECEDING CALENDAR YE CONTINUED	
14.	Sources are not required to pay fees twice for the same emissions [see § 71.9(c)(5)(ii)]. Enter the amount of emissions (actual emissions for the year preceding initial worksheet submittal) that were counted twice. Attach supplementary information identifying the emissions units where double counting has occurred and explain why double counting has occurred. If there has been no double counting enter "0."	
15.	Subtract the amount on line 14 from the amount on line 13, round to the nearest ton, and enter the result on this line.	
16.	Enter the total estimated emissions previously reported on line 5 of the initial fee calculation worksheet. These are estimated emissions for the calendar year preceding initial fee worksheet submittal.	
17.	If the amount on line 15 is greater than the amount on line 16, subtract line 16 from line 15, and enter the result on this line. Otherwise enter "0."	
18.	If the amount on line 16 is greater than the amount on line 15, subtract line 15 from line 16, and enter the result on this line. Otherwise enter "0."	
19.	Multiply the amount on line 17 by (last year's \$/ton amount ¹) and enter the result on this line. This is the amount of underpayment.	\$ ·
20.	Multiply the amount on line 18 by (last year's \$/ton amount) and enter the result on this line. This is the amount of overpayment.	\$
	FEE CALCULATION	
21.	Multiply the amount on line 5 on this form by (this year's \$/ton amount) and enter the result on this line.	\$ ·
22.	If you have reconciled estimated against actual emissions, enter the underpayment from line 9 or 19 on this line. Otherwise enter "0."	\$
23.	If you have reconciled estimated against actual emissions, enter the overpayment from line 10 or 20 on this line. Otherwise enter "0."	\$
24.	If the amount on line 22 is greater than "0," add this amount to the amount on line 21 and enter the result on this line. If the amount on line 23 is greater than "0," subtract this amount from the amount on line 21 and enter the result on this line. Otherwise enter the amount on line 21 on this line. This is the fee adjusted for reconciliation.	\$
25.	If your account was credited for fee assessment error [see § 71.9(j)] since the last time you submitted a fee calculation worksheet, enter the amount of the credit on this line. Otherwise enter "0."	\$
26.	Subtract the amount on line 25 from the amount on line 24 and enter the result on this line. Stop here. This is the total fee amount that you must remit to EPA.	\$ ·
	PENALTIES AND INTEREST	
	Payment received later than the due date shall be assessed interest and, in certain cases, penalty	

U.S. ENVIRONMENTAL PROTECTION AGENCY APPLICATION FOR FEDERAL OPERATING PERMIT, 40 CFR PART 71

C. Total Fee Payment Remitted: