



State of California  
 Department of Resources Recycling and Recovery (CalRecycle)  
 CalRecycle 30A (Revised 07/2023) - Calculated Form Fillable PDF

Account #: \_\_\_\_\_  
 Please indicate your account # on all correspondence with CalRecycle.

## CALIFORNIA OIL RECYCLING FEE RETURN

### Reporting Period

COMPANY NAME : \_\_\_\_\_  
 ATTENTION : \_\_\_\_\_  
 ADDRESS : \_\_\_\_\_  
 CITY, STATE, ZIP : \_\_\_\_\_

□	Jan 1 - Mar 31 / Due Apr 30
□	Apr 1 - Jun 30 / Due Jul 31
□	Jul 1 - Sep 30 / Due Oct 31
□	Oct 1 - Dec 31 / Due Jan 31

\_\_\_\_\_  
Year

### INFORMATION SECTION

<b>INDUSTRIAL OIL</b>		<u>A</u>		<u>B</u>		<u>C</u>		<u>D</u>	
(Include all industrial oil purchased or sold within the filing quarter)		FIRST MONTH		SECOND MONTH		THIRD MONTH		TOTAL	
1	Total gallons of industrial oil sold or transferred in California	1A		1B		1C		1D	
2	Total gallons purchased from California suppliers	2A		2B		2C		2D	
3	Total gallons of industrial oil exported or sold for export from California	3A		3B		3C		3D	

### LUBRICATING OIL SECTION

<b>LUBRICATING OIL</b>		<u>A</u>		<u>B</u>		<u>C</u>		<u>D</u>	
(Include all lubricating oil purchased or sold within the filing quarter)		FIRST MONTH		SECOND MONTH		THIRD MONTH		TOTAL	
4	Total gallons of lubricating oil sold or transferred in California	4A		4B		4C		4D	
5	Total gallons of lubricating oil purchased outside of California for use within California	5A		5B		5C		5D	
6	Total (add lines 4 and 5)	6A		6B		6C		6D	

### REREFINED OIL SECTION

<b>REREFINED OIL</b>		<u>A</u>		<u>B</u>		<u>C</u>		<u>D</u>	
(Include all rerefined oil purchased or sold within the filing quarter)		FIRST MONTH		SECOND MONTH		THIRD MONTH		TOTAL	
7	Total gallons of rerefined oil sold or transferred in California	7A		7B		7C		7D	
8	Total gallons of rerefined oil purchased outside of California for use within California	8A		8B		8C		8D	
9	Total (add lines 7 and 8)	9A		9B		9C		9D	

<b>EXEMPT TRANSACTIONS SECTION</b>						Lubricating oil <small>(included in line 4)</small>	Rerefined oil <small>(included in line 7)</small>
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10	Total gallons purchased, fee paid (included in line 4 or 7)	10E		10F	
11	Total gallons exported or sold for export (included in line 4 or 7)	11E		11F	
12	Total gallons sold to vessels engaged in interstate or foreign commerce (included in line 4 or 7)	12E		12F	
13	Total gallons of bulk oil sold or transferred to a motor carrier (included in line 4 or 7)	13E		13F	
14	Total of exempt gallons (add lines 10 through 13, total in 14E should not be greater than line 6D and total in 14F should not be greater than line 9D)	14E		14F	

**FEE SECTION**

**FEE CALCULATION NOTE:**

**If the gallons on line 15 are five (5) or less, enter zero (0) on line 17.**

**If the gallons on line 18 are five (5) or less, enter zero (0) on line 20.**

15	Amount of gallons of lubricating oil on which oil recycling fee applies.(subtract line 14E from line 6, Column D)	15	
16	Lubricating oil fee rate per gallon	16	\$ 0.24
17	Calculated fee amount due for lubricating oil (multiply the gallons on line 15 by the rate on line 16, enter zero if the gallons on line 15 are five (5) or less)	17	
18	Amount of gallons of rerefined oil on which oil recycling fee applies (subtract line 14F from line 9, Column D)	18	
19	Rerefined oil fee rate per gallon	19	\$ 0.12
20	Calculated fee amount due for rerefined oil (multiply the gallons on line 18 by the rate on line 19, enter zero if the gallons on line 18 are five (5) or less)	20	
21	Sub-total of fees (add lines 17 and 20)	21	
If payment is postmarked by the due date, proceed to line 24 If payment is postmarked after the due date, complete lines 22, 23 and 24.			
22	Penalty of 10% (if the payment is postmarked after the due date, multiply the subtotal of fees on line 21 by .10)	22	Calculated Penalty:
23	Interest of 7% per annum-Rate effective on July 01, 2023 (if the payment is postmarked after the due date, multiply the subtotal of fees on line 21 by 0.005833 and then by the number of months past due)	23	Select Months Late: Calculated Interest:
24	Total amount due and payable (add lines 21, 22 and 23)	24	
25	I declare under penalty of perjury under the laws of the State of California that I am authorized to legally bind Payee and that to the best of my knowledge and belief these statements are true and correct: 1) that the information provided in this return is complete and correct; and 2) that no other return has been submitted for the above claimed oil; and 3) that Payee has operated in compliance with all Federal, State and local requirements pertaining to the management of this oil.		
	Signature of Representative of Payer	Phone Number	Date
	Name and Title of Representative (print)		

MAKE CHECK OR MONEY ORDER PAYABLE TO **DEPARTMENT OF RESOURCES RECYCLING AND RECOVERY**.  
ALWAYS WRITE YOUR ACCOUNT NUMBER ON YOUR CHECK OR MONEY ORDER.  
MAKE A COPY OF THIS DOCUMENT FOR YOUR RECORDS.

MAIL PAYMENT TO:  
**DEPARTMENT OF RESOURCES RECYCLING AND RECOVERY (CALRECYCLE)**  
**OIL RECYCLING FEE SECTION**  
**P. O. BOX 2711**  
**SACRAMENTO, CA 95812-2711**

**DO NOT WRITE BELOW - FOR STATE USE ONLY**

Return # _____	Amount \$ _____
Postmark Date _____	Method _____
ROC # _____	Doc # _____
ROC Date _____	Payment. Date _____
Payment made by _____	Date Entered _____
Entered by _____	

Write-off
Amount \$ _____
Underpaid (if < \$1.00)
Overpaid (if < \$10.00)
Date Approved _____
Date Processed _____
Completed By _____

Overpaid
Amount \$ _____
Voucher # _____
Date Completed _____
Warrant # _____
Date Issued _____

Underpaid
Amount \$ _____
Date Approved _____
Date Invoiced _____
Invoice # _____
Date Entered _____

**Instructions for completing the CALIFORNIA OIL RECYCLING FEE RETURN**  
**CalRecycle 30A (Revised 03/2023) Calculated Form Fillable PDF**

**Account #:** Enter the account number that was assigned when you registered as an Oil Fee Payer with CalRecycle.

**Company Name:** Enter the name of the company that is registered as an Oil Fee Payer with CalRecycle.

**Attention:** If applicable, enter the person or department who should receive quarterly Oil Fee Return correspondence.

**Address:** Enter the mailing address where Oil Fee Return information should be sent.

**City, State, Zip:** Enter the City, State, and Zip code where Oil Fee Return information should be sent.

**Reporting Period:** Select one of the four quarterly periods that is being completed for the quarterly Oil Fee Return.

**Year:** Enter the year corresponding to the quarter for the completed quarterly Oil Fee Return.

**INFORMATION SECTION – INDUSTRIAL OIL**

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- LINE 1 Total gallons of industrial oil sold or transferred in California.**  
Enter the total gallons of industrial oil sold or transferred by you for each month of the quarter in columns A, B, and C. Column D calculates the total of columns A, B, and C.
- LINE 2 Total gallons purchased from California suppliers.**  
Enter the total gallons of industrial oil purchased from California suppliers that are included in line 1 for the quarter in columns A, B, and C. Column D calculates the total of columns A, B, and C.
- LINE 3 Total gallons of industrial oil exported or sold for export from California.**  
Enter the total gallons of industrial oil exported or sold for export from California that are included in line 1 for the quarter in columns A, B, and C. Column D calculates the total of columns A, B, and C.

**LUBRICATING OIL SECTION**

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- LINE 4 Total gallons of lubricating oil sold or transferred in California.**  
Enter the total gallons of lubricating oil sold or transferred in California by you for each month of the quarter in columns A, B, and C. Column D calculates the total of columns A, B, and C.
- LINE 5 Total gallons of lubricating oil purchased.**  
Enter the total gallons of lubricating oil purchased outside California for use within California for each month of the quarter in columns A, B, and C. Column D calculates the total of columns A, B, and C.
- LINE 6 Total.**  
Columns A, B, C, and D are calculated based on what is entered for each column of lines 4 and 5.

**REREFINED OIL SECTION**

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- LINE 7 Total gallons of rerefined oil sold or transferred in California.**  
Enter the total gallons of rerefined oil sold or transferred in California by you for each month of the quarter in columns A, B, and C. Column D calculates the total of columns A, B, and C.
- LINE 8 Total gallons of rerefined oil purchased.**  
Enter the total gallons of rerefined oil purchased outside California for use within California for each month of the quarter in columns A, B, and C. Column D calculates the total of columns A, B, and C.
- LINE 9 Total.**  
Columns A, B, C, and D are calculated based on what is entered for each column of lines 7 and 8.

**EXEMPT TRANSACTIONS SECTION**

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- LINE 10E Total gallons of lubricating oil purchased and fee paid.**  
Enter the total gallons of lubricating oil purchased from California suppliers, in which the fee was paid, which are included in line 4. Retain documentation to support the fee was paid on your purchase.
- LINE 10F Total gallons of rerefined oil purchased and fee paid.**  
Enter the total gallons of rerefined oil purchased from California suppliers, in which the fee was paid, which are included in line 7. Retain documentation to support the fee was paid on your purchase.
- Line 11F Total gallons of lubricating oil exported or sold for export.**  
Enter the total gallons of lubricating oil exported or sold for export from California, which are included in line 4. Retain documentation to support that the oil was exported or sold for export.
- Line 11E Total gallons of rerefined oil exported or sold for export.**  
Enter the total gallons of rerefined oil exported or sold for export from California, which are included in line 7. Retain documentation to support that the oil was exported or sold for export.

- LINE 12E Total gallons of lubricating oil sold to vessels engaged in interstate or foreign commerce.**  
Enter the total gallons of lubricating oil sold to vessels engaged in interstate or foreign commerce, for their own use, which are included in line 4. Retain documentation of any claim for exemption of these sales.
- LINE 12F Total gallons of rerefined oil sold to vessels engaged in interstate or foreign commerce.**  
Enter the total gallons of rerefined oil sold to vessels engaged in interstate or foreign commerce, for their own use, which are included in line 7. Retain documentation of any claim for exemption of these sales.
- LINE 13E Total gallons of bulk lubricating oil imported, transferred, or sold to a motor carrier.**  
Enter total gallons of lubricating oil imported into, transferred in, or sold in California in bulk (non-packaged form in containers larger than 55 gallons) to a motor carrier for their own use in motor trucks of three or more axles that are more than 10,000 pounds gross vehicle weight rating or truck tractors. Retain documentation, such as exemption certificates, for all claims for exempt sales to motor carriers.
- LINE 13F Total gallons of bulk rerefined oil imported, transferred, or sold to a motor carrier.**  
Enter total gallons of rerefined oil imported into, transferred in, or sold in California in bulk (non-packaged form in containers larger than 55 gallons) to a motor carrier for their own use in motor trucks of three or more axles that are more than 10,000 pounds gross vehicle weight rating or truck tractors. Retain documentation, such as exemption certificates, for all claims for exempt sales to motor carriers.
- LINE 14E Total of exempt gallons of lubricating oil.**  
This field is calculated based on what is entered in fields 10E, 11E, 12E, and 13E. Total should not be greater than line 4D.
- LINE 14F Total of exempt gallons of rerefined oil.**  
This field is calculated based on what is entered in fields 10F, 11F, 12F, and 13F. Total should not be greater than line 7D.

#### FEE SECTION

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- LINE 15 Amount of gallons of lubricating oil on which oil recycling fee applies.**  
This field is calculated based on subtracting line 14E from line 6, Column D.
- LINE 16 Lubricating oil fee rate per gallon.**  
Current rate per gallon is \$0.24.
- LINE 17 Calculated fee amount due for lubricating oil.**  
This field is calculated based on multiplying the gallons on line 15 by the rate on line 16. If total gallons on line 15 is five (5) or less, this field is zero.
- LINE 18 Amount of gallons of rerefined oil on which oil recycling fee applies.**  
This field is calculated based on subtracting line 14F from line 9, Column D.
- LINE 19 Rerefined oil fee rate per gallon.**  
Current fee rate per gallon is \$0.12.
- LINE 20 Calculated fee amount due for rerefined oil.**  
This field is calculated based on multiplying the gallons on line 18 by the rate on line 19. If total gallons on line 18 is five (5) or less, this field is zero.
- LINE 21 Sub-total of fees.**  
This field is calculated by adding lines 17 and 20.
- LINE 22 Penalty of 10%.**  
If the payment is postmarked after the due date, a penalty of 10% is due. The penalty is calculated in the "Calculated Penalty" box. Enter this amount in line 22 if a penalty is owed. If no penalty is owed, leave blank.
- LINE 23 Interest.**  
If the payment is postmarked after the due date, monthly interest is due. The interest is calculated in the "Calculated Interest" box after selecting the number of months the return is late. Enter this amount in line 23 if interest is owed. If no interest is owed, leave blank. The monthly interest rate is subject to change on July 01, 2023.
- LINE 24 Total amount due and payable.**  
This field is calculated by adding lines 21, 22 and 23.
- LINE 25 Signature of Representative of Payer.**  
This Fee Return must be signed by a duly authorized representative who has the authority to legally bind payee. The signature must be an original. No rubber stamps or facsimile are allowed. Enter phone number, date, and name and title of representative.