

INSTRUCTIONS FOR COMPLETING THE OIL TRANSFER FEE REPORT

Effective July 1, 2026, the Oil Transfer Fee Report must be submitted using the following form: **FISCAL YEAR 2027 – OIL TRANSFER FEE REPORT**

This form can be found at the following website:

<https://mde.maryland.gov/programs/LAND/OilControl/Pages/oiltransportation.aspx>

The entire form must be completed. **Incomplete reports, or reports submitted on obsolete forms, will not be accepted.**

Who is responsible for reporting and paying the fees?

MDE understands there are complexities to the fuel supply chain and there is often question on responsibility for payment of the fee and submitting required reporting. The following parameters are taken from the underlying law and regulations for the Oil Transfer Fee requirements.

- All licensees, including those that do not transfer oil during one or more quarters, must submit a report every quarter.
- The fee shall be paid by the licensee that owns the oil when the oil is first transferred into the state, and the fee shall only be imposed once at the first point of transfer into the state.
- “Transfer” means the offloading or onloading of oil into the State from or to any commercial vessel, barge, tank truck, tank car, pipeline, or any other means used for transporting oil

What products must be reported and are there exemptions?

The transfer of the following products are exempt from the oil transfer fee and reporting requirements:

- Oil in containers of less than 100 gallons capacity, and
- Oil products not listed below.

The following oil and petroleum products are subject to the license fee:

Gasoline	Heating oil	Kerosene
Gasohol, including: - Alcohols denatured with oil - Ethanol that is intended to be used as a motor fuel or fuel source	Diesel motor fuel, including biodiesel fuel, regardless of whether the fuel is petroleum based	Fuel oils, including fuel oil that is blended or mixed with: - Biofuels - Processed or re-refined used oil
Aviation fuels	Liquid asphalts	Hydraulic oils
Lubricating oils	Crude oil	

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Who does not need to report?

- Carriers do not report product they transport into the State unless they are importing the oil into the state as the owner of the oil.

Instructions to Complete the Report

- STEP 1:** Enter the name of your company and your OT number, as they appear on your Oil Transfer License.
- STEP 2:** Check off the appropriate quarter based on the months being reported. A report must be completed for each quarter. Even if no product was transferred, the report must be submitted listing zeros. The due date for each quarter is listed. **Reports must be postmarked no later than two days prior to the due date.**
- STEP 3:** On page 2 of the form, enter the months and year for the quarter being reported. For each month, under the appropriate method of transfer, enter the total gallons for each product transferred into the State. **Use whole gallons only.** For product transferred by vessel, the vessel name must be provided. A separate sheet may be attached if more space is needed to list multiple vessel names. Complete the Product Total column and sum those totals to determine the Total Gallons for each month. The Total Gallons for each month will be entered on the lines under Step 4 (A) on page 1 of the form.
- STEP 4:** On page 1 of the form, complete lines A through G to determine the fee amount for the quarter that will be sent with your report. Note that if you are claiming a deduction for an approved credit (line E.), you must include documentation for the approved credit.
- STEP 5:** After reviewing your report for accuracy, complete and sign the report. Include a current email address and telephone number where you can be reached if there are any questions.
- STEP 6:** Make check payable to the Maryland Oil Fund. Mail your completed report and payment to:

**Maryland Oil Fund
P.O. Box 1417
Baltimore MD 21203-1417.**

Failure to use the correct post office box address may result in your report being delinquent.

Contact Information

If you have any questions concerning the completion of the Oil Transfer Fee Report, please contact the Information Management & Quality Assurance Section of the Oil Control Program at 410-537-3442, or email Ms. Sheila Dean at sheila.dean@maryland.gov.