

PREPARING FOR THE FULL COMPLIANCE PERIOD COMPLIANCE OBLIGATION FOR THE FOURTH COMPLIANCE PERIOD

Note: This document is provided to describe regulatory requirements in a user-friendly format. It does not have the force of law, does not establish new requirements, and in no way supplants, replaces, or amends any of the legal requirements of the Cap-and Trade Regulation (Regulation). Any omission or truncation of regulatory requirements in this guidance does not relieve entities of their legal obligation to fully comply with all requirements of the Regulation.

The fourth California Cap-and-Trade Program Compliance Period (CP4) began on January 1, 2021, and ended on December 31, 2023. This Compliance Period includes two annual compliance obligation deadlines, November 1, 2022 (for 2021 emissions) and November 1, 2023 (for 2022 emissions), and one Full Compliance Period Compliance Obligation deadline on November 1, 2024 (remaining balance of 2021 and 2022 emissions plus full 2023 emissions).

- The 2021-2023 Full Compliance Period Compliance Obligation is due by no later than: November 1, 2024, 5:00 PM Pacific Time.
- Pursuant to section 95856(d) of the Cap-and-Trade Regulation (Regulation), any deferred 2020 covered emissions are included with the 2021-2023 Full Compliance Period Compliance Obligation.

This document outlines the key actions that the Primary Account Representative (PAR) and/or an Alternate Account Representative (AAR) should undertake to ensure their entity has sufficient compliance instruments (eligible allowances and offset credits) in its compliance account to fulfill the 2021-2023 Full Compliance Period Compliance Obligation. This document provides the following guidance:

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CARB staff are available by phone and email to assist with any compliance-related questions.

Phone: 916-322-2307

Email: CACITSSRegistrar@arb.ca.gov

1.1 SUMMARY OF THE 2021-2023 FULL COMPLIANCE PERIOD COMPLIANCE OBLIGATION

1.1.1 Key Points

- The 2021-2023 Full Compliance Period Compliance Obligation is due by no later than: November 1, 2024, 5:00 PM Pacific Time.
- The 2021-2023 Full Compliance Period Compliance Obligation is the sum of verified covered emissions in 2021, 2022, and 2023, plus any verified 2020 covered emissions that were deferred, less the compliance instruments surrendered at the two annual compliance events in 2022 and 2023 for 2021 and 2022 covered emissions, respectively. Compliance Instrument Tracking System Service (CITSS) account representatives must transfer eligible instruments to an entity's compliance account (surrender instruments) before the 2021-2023 Full Compliance Period Compliance Obligation deadline on November 1, 2024, at 5:00 PM Pacific Time.
- Eligible Instruments for the 2021-2023 Full Compliance Period Compliance Obligation are:
 - Allowances with vintage 2023 or earlier
 - Allowances with no vintage (always eligible)
 - Offset credits of any vintage (up to the Quantitative Usage Limit, which is 4% of an entity's compliance obligation for the fourth compliance period pursuant to section 95854(b) of the Regulation)
 - Offset credits without the special category designation Direct Environmental Benefits in the State (DEBS) cannot account for more than one-half of the Quantitative Usage Limit (e.g., 2% of an entity's compliance obligation for the fourth compliance period)
 - Entities assigned a true-up quantity in CITSS can use vintage 2024 and/or 2025 allowances up to the amount specified by "Remaining True-up Quantity"
- Failure to fulfill a compliance obligation by the deadline results in an Untimely Surrender Obligation. The Untimely Surrender Obligation is any unfulfilled portion of an entity's Annual or Full Compliance Period Compliance Obligation and is calculated as four times the entity's outstanding emissions.

1.1.2 Discussion

The fourth Compliance Period (CP4) ended on December 31, 2023. Entities were required to report verified 2023 covered emissions to CARB no later than August 10,

2024. Account representatives must transfer a number of eligible compliance instruments sufficient to meet the 2021-2023 Full Compliance Period Compliance Obligation into their entity's compliance account in CITSS by the November 1, 2024, deadline.

An entity may use offset credits to satisfy a portion of the 2021-2023 Full Compliance Period Compliance Obligation. The maximum number of offset credits allowed (known as the Quantitative Usage Limit) is 4% for the fourth Compliance Period pursuant to section 95854(b) of the Regulation. Offset credits without the DEBS special category designation cannot account for more than one-half of the Quantitative Usage Limit. Offset credits of any vintage are eligible.

The CITSS Compliance Obligation Detail Report shows past and current compliance obligations. For current compliance obligations, CITSS shows a pending compliance status to assist account representatives in determining if sufficient eligible compliance instruments are in the compliance account to satisfy the compliance obligation.

The CITSS Compliance Obligation Detail Report does not show current compliance obligations until CARB uploads verified covered emissions and approves the compliance obligation in CITSS. CARB expects the Full Compliance Period Compliance Obligation will be available in CITSS by early October 2024. Covered entities will receive an email from CITSS once the Full Compliance Period Compliance Obligation has been approved.

1.2 HOW TO REVIEW FACILITY INFORMATION

1.2.1 Key Points

The verified facility covered emissions are the basis for compliance obligations. CITSS sums the verified facility covered emissions to determine the basis of an entity's compliance obligation.

- An account representative should confirm that:
 - o The correct facilities are associated with the entity's CITSS account
 - Each facility has the correct GHG Emissions Reporting ID
 - Each facility has a correct status of active or retired
 - The CITSS GHG Emissions Reporting ID assigned to each facility is the same as the Cal-eGGRT ARB GHG Reporting ID for that facility

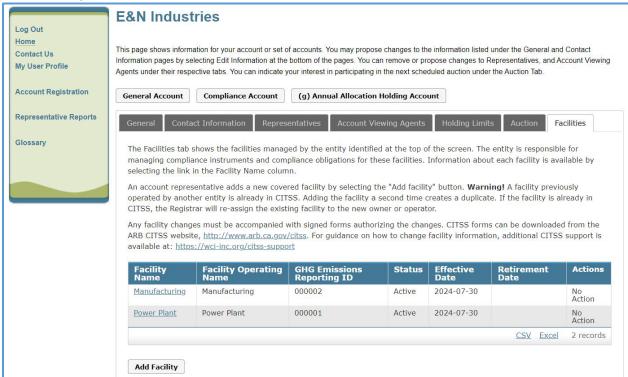
1.2.2 Discussion

An entity account can have multiple associated facilities and covered emission sources. CITSS associates each facility or emission source with an entity account by a unique CITSS Facility ID and the GHG Emissions Reporting ID. The CITSS GHG Emissions Reporting ID is the same as the ARB GHG Reporting ID in the California electronic Greenhouse Gas Reporting Tool (Cal-eGGRT).

Figure 1 is a screenshot of the CITSS Facilities Tab. CITSS lists all facilities ever associated with an entity with its GHG Emissions Reporting ID and Facility Status. Facilities with "Active" status are currently associated with the entity and contribute to a compliance obligation. Account representatives should confirm that the correct facilities are associated with the entity, that each facility is identified as active or retired as appropriate, and that the CITSS GHG Emissions Reporting ID for each facility is the same as the ARB GHG Reporting ID in Cal-eGGRT.

Figure 1: Screenshot of CITSS Facilities Tab

Home > My Account > Facilities Tab



1.3 HOW TO REVIEW FACILITY VERIFIED COVERED EMISSIONS

1.3.1 Key Points

- CITSS calculates the Full Compliance Period Compliance Obligation based on verified facility covered emissions for the applicable years.
- CITSS shows verified covered emissions by facility by year.
- An account representative should confirm that:
 - Verified covered emissions are correct
 - Verified covered emissions are associated to the correct facility

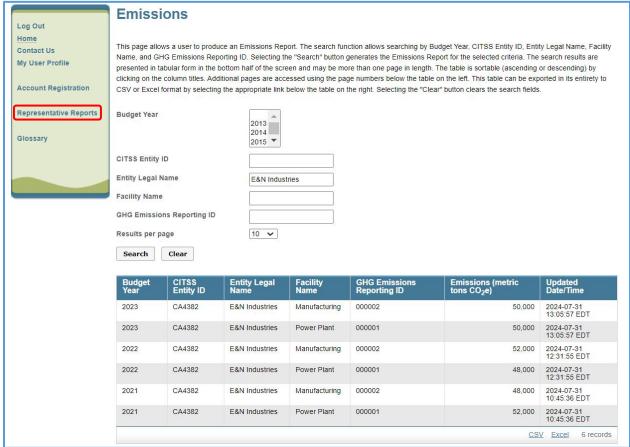
1.3.2 Discussion

CITSS calculates compliance obligations based on the verified facility covered emissions for the applicable years. Entities report verified covered emissions to CARB by August 10 of the year following the calendar year in which the covered emissions occurred (e.g., entities reported and verified 2023 emissions to CARB by August 10, 2024).

Figure 2 shows a screenshot of a CITSS Emissions Report displaying all verified covered emissions by budget year and facility.

Figure 2: Screenshot of a CITSS Emissions Report

Home > Representative Reports > Compliance – Emissions Report



1.4 HOW TO ESTIMATE THE 2021-2023 FULL COMPLIANCE PERIOD COMPLIANCE OBLIGATION

1.4.1 Key Points

 The 2021-2023 Full Compliance Period Compliance Obligation is the sum of emissions in 2021, 2022, and 2023, less the compliance instruments surrendered at the two annual compliance events in 2022 and 2023 for 2021 and 2022 covered emissions, respectively.

- Pursuant to section 95856(d) of the Regulation, any deferred 2020 covered emissions are also included with the 2021-2023 Full Compliance Period Compliance Obligation.
- Representatives can preview their Full Compliance Period Compliance Obligation on the CITSS Compliance Obligation Detail Report by early October. Covered entities will receive an email from CITSS once the Full Compliance Period Compliance Obligation has been approved.

1.4.2 Discussion

Using preliminary reported emissions, entities can estimate their Full Compliance Period Compliance Obligation before CITSS shows the current compliance obligation.

Cal-eGGRT stores emissions values in decimal format. CITSS stores emissions values as whole numbers. CARB uses conventional rounding (less than 0.5 round down, 0.5 and greater round up) when uploading Cal-eGGRT emissions into CITSS.

The example in Table 1 demonstrates the calculation of the 2021-2023 Full Compliance Period Compliance Obligation due for an entity that had verified covered emissions of 100,000 metric tons of carbon dioxide equivalent (MTCO₂e) for the 2021, 2022, and 2023 data years.

In this example, the total verified covered emissions for the data years 2021-2023 is 300,000. The total number of compliance instruments due for the entity to fulfill its 2021-2023 Full Compliance Period Compliance Obligation is 240,000, which is calculated by subtracting the compliance instruments the entity surrendered for 2021 and 2022 annual obligations from the entity's total verified covered emissions for the data years 2021-2023.

Table 1: Example Calculation of a Full Compliance Period Compliance Obligation for 2021-2023 Covered Emissions

Sum the verified covered emissions uploaded in CITSS for the years 2021-2023.	100% of 2021 Emissions 100% of 2022 Emissions 100% of 2023 Emissions Total Emissions	100,000 100,000 100,000 300,000
Subtract instruments the entity surrendered for 2021 and 2022 annual obligations.	30% of 2021 Emissions 30% of 2022 Emissions Instruments surrendered	30,000 30,000 60,000
Instruments needed to fulfill the Full Comp	240,000	

1.5 QUANTITATIVE USAGE LIMIT

1.5.1 Key Points

- An entity may use offset credits to satisfy a portion of the 2021-2023 Full Compliance Period Compliance Obligation.
- The Quantitative Usage Limit sets the maximum number of offset credits an entity can use.
- The Quantitative Usage Limit for the fourth compliance period is 4% of total verified covered emissions.
- Offset credits without the DEBS special category designation cannot account for more than one-half of the Quantitative Usage Limit.

1.5.2 Discussion

In CITSS, verified covered emissions are uploaded as a whole number. Multiplication of verified covered emissions as a whole number by 0.04 (4%) – the Quantitative Usage Limit for offset credits – usually results in a decimal value. To avoid exceeding the Quantitative Usage Limit, CARB rounds the calculated maximum number of offset credits down to the nearest whole number.

Table 2 shows an example calculation of the maximum number of offset credits an entity with a Full Compliance Period Compliance Obligation of 300,000 MTCO₂e may use to satisfy its 2021-2023 Full Compliance Period Compliance Obligation.

In this example, the total verified covered emissions for the years 2021-2023 is 300,000. The entity may use offset credits up to 4% of the total verified covered emissions to fulfill the 2021-2023 Full Compliance Period Compliance Obligation, which is equal to 12,000. Since the entity surrendered a total of 5,000 offset credits for their 2021 and 2022 annual compliance obligations, then the remaining number of offset credits that can be surrendered by the entity to meet their 2021-2023 Full Compliance Period Compliance Obligation is 7,000.

Table 2: Example Calculation of Maximum Offset Credits for 2021-2023 Full Compliance Period Compliance Obligation

Calculate 4% of total covered emissions	300,000 x 0.04	12,000
Subtract offsets surrendered	Number of offset credits surrendered for 2021 annual obligation	-4,000
for annual obligations	Number of offset credits surrendered for 2022 annual obligation	-1,000
	offset credits that can be used for the Full ompliance Period Compliance Obligation	7,000

1.6 UNDERSTANDING ELIGIBLE COMPLIANCE INSTRUMENTS

1.6.1 Key Points

- An entity must use eligible instruments to fulfill a compliance obligation.
- Eligible Instruments for the 2021-2023 Full Compliance Period Compliance Obligation are:
 - o Allowances with vintage 2023 or earlier
 - Allowances with no vintage (always eligible)
 - Offset credits of any vintage (up to the 4% Quantitative Usage Limit for the fourth compliance period)
 - Offset credits without the DEBS special category designation cannot account for more than one-half of the Quantitative Usage Limit
 - Entities assigned a true-up quantity can use a limited number of vintage 2024 and/or 2025 allowances as specified by the "Assigned Vintage" associated with the entity's Remaining True-up Quantity. Section 1.8 of this document provides further explanation of "Assigned Vintage"

1.6.2 Discussion

Eligible allowances for the 2021-2023 Full Compliance Period Compliance Obligation include allowances with a vintage 2023 or earlier. Offset credits of any vintage are eligible. The number of offset credits is subject to the Quantitative Usage Limit of 4% of total verified covered emissions. Offset credits without the DEBS special category designation cannot account for more than one-half of the Quantitative Usage Limit. Price Containment Reserve Allowances (PCRAs) and other allowances without a vintage are always eligible. An entity with Remaining True-up Quantity may also use up to the specified number of vintage 2024 and/or 2025 allowances.

CITSS will only retire the number of instruments from the compliance account necessary to fulfill the compliance obligation. CITSS leaves any excess instruments in the compliance account.

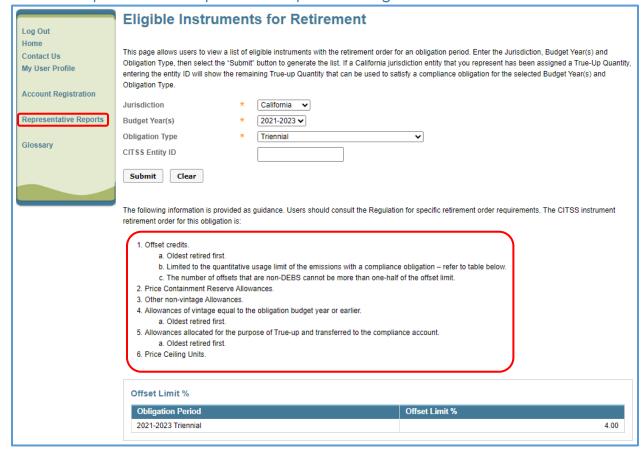
Figure 3 shows the CITSS Eligible Instruments for Retirement screen, which lists eligible instruments and the order that instruments are retired during compliance. The eligible instruments retirement order for the 2021-2023 Full Compliance Period Compliance Obligation is:

- 1) Offset credits
 - a) Oldest vintages retired first
 - b) Limited to Quantitative Usage Limit of 4% of total covered emissions with a compliance obligation
 - c) Offset credits without the DEBS special category designation cannot account for more than one-half of the Quantitative Usage Limit
- 2) Price Containment Reserve Allowances
- 3) Other nonvintage allowances

- 4) Allowances of vintage equal to the compliance obligation budget year or earlier
 - a) Oldest vintages retired first
- 5) Allowances allocated for the purpose of true-up and transferred to the compliance account
 - a) Oldest vintages retired first

Figure 3: Screenshot of CITSS Eligible Instruments for Retirement Report

Home > Representative Reports > Compliance - Eligible Instruments for Retirement



1.7 HOW TO REVIEW COMPLIANCE OBLIGATION DETAIL IN CITSS

1.7.1 Key Points

- The Compliance Obligation Detail Report shows all relevant information for a selected compliance obligation.
- The Compliance Obligation Detail Report cannot show current compliance obligations until CARB uploads verified covered emissions, allowing display of the entity's compliance obligation, by early October.
- CITSS evaluates instruments in the compliance account and calculates if there are enough eligible instruments to fulfill the compliance obligation. This evaluation informs the Compliance Status.

1.7.2 Discussion

The CITSS Compliance Obligations Detail Report presents detailed information about an individual compliance obligation. To access the Compliance Obligations Detail Report, choose the desired obligation from the CITSS Compliance Obligation Report. Figure 4 is a screenshot of the CITSS Compliance Obligations Report. The screenshot shows the search fields for 2021-2023 budget year, and the resulting 2021-2023 Full Compliance Period Compliance Obligation identified for the fictional E&N Industries.

On the Compliance Obligations Report shown in Figure 4, the Current Tab is the default page with filters to view current or future compliance obligations. The Past Tab must be selected to review the information for past compliance obligations. This screen provides general information about the compliance obligation, including the Obligation Period, Compliance Deadline, Obligation Period Status, CITSS Entity ID, Entity Legal Name, and the amount of the Compliance Obligation. To view the details of an individual compliance obligation, select the <u>CITSS Entity ID</u> (hyperlink) to open the Compliance Obligation Detail Report for the selected obligation.

Figure 4: Screenshot of the CITSS Compliance Obligations Report
Home > Representative Reports > Compliance Obligations - Current Tab

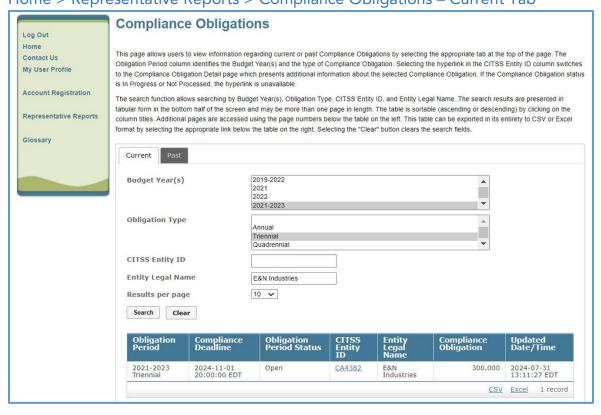
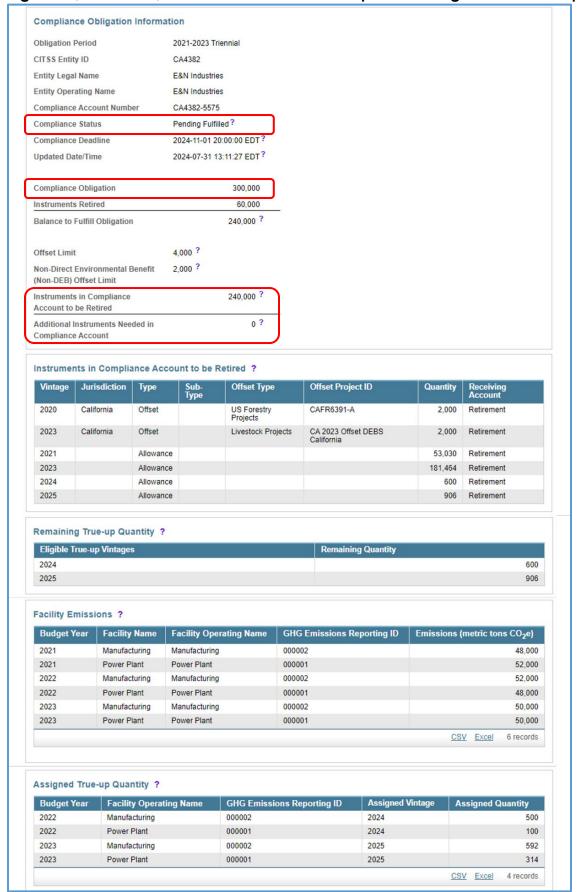


Figure 5 is a screenshot of the CITSS Compliance Obligation Detail Report of E&N Industries. Not all components will be available to every entity or obligation.

Figure 5: Screenshot of CITSS Compliance Obligation Detail Report

Home > Representative Reports > Compliance Obligations – Current Tab > CITSS Entity ID (hyperlink)

Figure 5 (Continued): Screenshot of CITSS Compliance Obligation Detail Report



1.7.3 Description of the CITSS Compliance Obligation Detail Report

The Compliance Obligation Detail Report presents all the information needed to review an entity's compliance obligation information. Each section of the Compliance Obligation Detail Report contains a purple question mark "?." Hover the mouse over the purple question mark to view an explanation of the individual topic.

Compliance Obligation Information.

The "Compliance Obligation Information" section of the Compliance Obligation Detail Report is the most important part of the report. The format is like a math equation.

- "Compliance Obligation" minus "Instruments Retired" equals "Balance to Fulfill Obligation."
- "Balance to Fulfill Obligation" minus "Instruments in Compliance Account to be Retired" equals "Additional Instruments Needed in Compliance Account" to fulfill the obligation.

To assist account representatives, CITSS evaluates the compliance obligation information and determines a Compliance Status. "Pending Unfulfilled" indicates there are <u>not</u> sufficient instruments in the compliance account to satisfy the obligation. "Pending Fulfilled" indicates there are sufficient instruments in the compliance account to satisfy the obligation.

Instruments in Compliance Account to be Retired

The "Instruments in Compliance Account to be Retired" section lists the type and number of instruments that CITSS will retire at the compliance deadline.

Remaining True-up Quantity

"Remaining True-up Quantity" is the balance of unused true-up quantity. "Remaining True-up Quantity" is the maximum number of allowances of the Assigned Vintage that an entity can use as eligible allowances toward fulfillment of the current obligation. "Remaining True-up Quantity" remains useable until the Assigned Vintage becomes current vintage, and the true-up value is no longer required for the allowances to be eligible for use. True-up value is described in more detail in Section 1.8.

Facility Emissions

The "Facility Emissions" section identifies the facilities and verified facility covered emissions that contribute to the compliance obligation.

Assigned True-up Quantity

"Assigned True-up Quantity" is the true-up value assigned to adjust for a change in production or required allocation.

1.8 UNDERSTANDING TRUE-UP

1.8.1 Key Points

- CARB allocates allowances to adjust for verified covered product data and changes in required allocation not reflected in prior allocations for a given year.
- "True-up Quantity" is a value, not a type of allowance.
- Remaining True-up Quantity is the number of allowances with a future vintage (i.e., later than the compliance obligation budget year) that an entity can use to fulfill the current compliance obligation (e.g., an entity assigned a true-up quantity may use up to a specified True-up Quantity of 2024 and/or 2025 vintage allowances for the 2021-2023 Full Compliance Period Compliance Obligation).

1.8.2 Discussion

Understanding true-up requires understanding related terminology and timing of activities. The budget year is the year the emissions occurred. Before October 24 each year, CARB provides initial allowance allocation with a vintage that is the same year as the budget year emissions (see timeline example below). Entities report verified covered emissions and verified covered product data to CARB following each budget year. If verified covered emissions and verified covered product data require a greater number of allocated allowances than the initial allowance allocation, then after the budget year CARB provides additional allowances of a later vintage to adjust the initial allowance allocation to the appropriate final value for the budget year. CARB refers to this process as "true-up."

When CARB receives verified covered emissions for a budget year, allowances with the vintage equal to the budget year are no longer available to allocate. As a result, allowances allocated for true-up are of the vintage two years later than the budget year. Allowances allocated for true-up are included in the annual allocation each October. A summary of the true-up cycle is as follows:

2022 OctAnnual allocations of vintage 2023 allowances are transferred to Annual Allocation Holding Accounts (AAHA). Consistent with standard annual allocation practice, the annual allocation includes an initial allocation, which is an estimate for the upcoming budget year (2023), and a true-up allocation to adjust the previous annual initial allocation, which is an adjustment to the estimated initial vintage 2021 allocation based on recently reported data for 2021. The true-up allocation can be positive or negative.

2023 Jan-Dec 2023 budget year emissions occur.

2023 AugVerified covered emissions and production for the previous year (2022) are reported. The Assigned True-up Quantity for 2022 emissions is calculated.

2024 AugVerified covered emissions and production for the previous year (2023) are reported. The Assigned True-up Quantity for 2023 emissions is calculated.

2024 Nov......The Compliance Obligation for 2021-2023 emissions is processed.

Entities with Remaining True-up Quantity for vintages 2024 and 2025 may use the allowed number of those future vintage allowances for compliance.

Per the above description, the true-up process allows for the use of the specified number (i.e., the "Assigned True-up Quantity") of vintage 2024 and 2025 allowances to fulfill the 2021-2023 Full Compliance Period Compliance Obligation or any later compliance obligation.

1.8.3 True-up Quantity Terminology

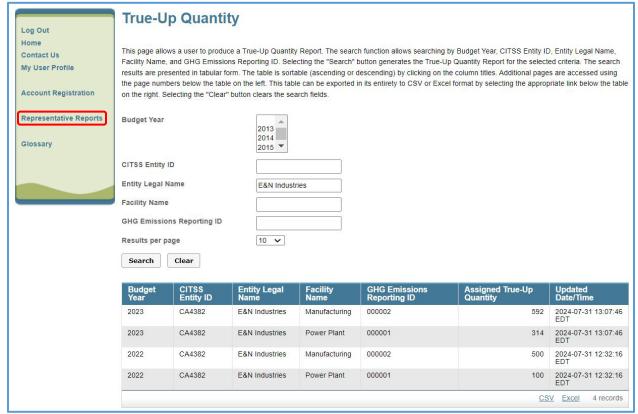
- "Assigned True-up Quantity" is the number of allowances of a given future vintage that are eligible to fulfill a current compliance obligation.
 - o "Remaining True-up Quantity" is the balance of unused True-up Quantity and is the maximum number of allowances of the specified future vintage that an entity can use as eligible allowances toward fulfillment of the current compliance obligation.
 - o "Remaining True-up Quantity" remains useable until the assigned vintage becomes current, when the true-up process is no longer needed for the allowances to be eligible for compliance use.

Figure 6 is a screenshot of the CITSS True-Up Quantity Report for budget years 2022 and 2023 for the fictional entity E&N Industries. The figure shows that CARB assigned

a True-up Quantity of 500 allowances to E&N Industries Manufacturing facility for budget year 2022 and 592 allowances for budget year 2023.

Figure 6: Screenshot of CITSS True-Up Quantity Report

Home > Representative Reports > Compliance – True-Up Quantity

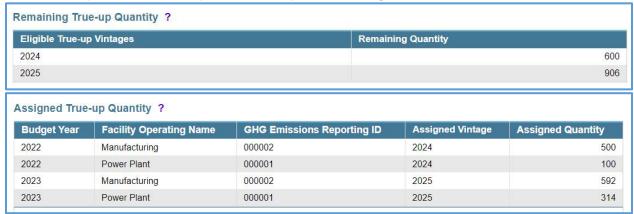


An entity can sell allocated allowances once those allowances are available in the General Holding Account, but the Assigned True-up Quantity remains with the entity. The purchasing entity cannot use allowances with a future vintage for compliance unless that entity has its own Remaining True-up Quantity. An entity that sells its allocated allowances may no longer have allowances of an Assigned Vintage. In such a situation, the entity can purchase other future vintage allowances of the Assigned Vintage and surrender those future vintage allowances for compliance up to the "Remaining True-up Quantity."

CITSS provides information about Assigned True-up Quantity and Remaining True-up Quantity by Assigned Vintage in the Compliance Obligations Details Report (described in Section 1.7). Figure 7 is an excerpt from that report for the fictional entity E&N Industries, and it shows that CARB allocated 600 vintage 2024 allowances and 906 vintage 2025 allowances to adjust the allocation for budget years 2022 and 2023, respectively. The "Remaining True-up Quantity" for budget year 2022 is 600 (same as the Assigned True-up Quantity) because the entity has not yet used any 2024 allowances for compliance. The entity also has a "Remaining True-up Quantity" for budget year 2023 of 906 and can surrender up to 906 eligible vintage 2025 allowances towards its compliance obligation.

Figure 7: Screenshot of CITSS Assigned and Remaining True-up Quantity

Home > Representative Reports > Compliance Obligations – Current Tab



1.9 UNDERSTANDING A CAISO REQUIREMENT ASSIGNED TO A FULL COMPLIANCE PERIOD COMPLIANCE OBLIGATION

1.9.1 Key Points

- Covered entities that sell power through the California Independent Systems Operator (CAISO):
 - cannot use allocated allowances to fulfill a compliance obligation resulting from emissions for electricity sold into CAISO markets; and
 - must use non-allocated compliance instruments to satisfy the CAISO condition.

CARB allocates allowances to some Electrical Distribution Utilities (EDUs). Those allowances may be used for compliance or they may be consigned to auction with the proceeds used to benefit ratepayers.

When an EDU sells electricity into CAISO markets, the EDU cannot use allocated allowances to fulfill a compliance obligation resulting from emissions associated with generating the electricity. An EDU that sells electricity into CAISO markets must have a quantity of eligible non-allocated compliance instruments in its compliance account that is at least equal to its compliance obligation associated with electricity sold into CAISO markets.

Figure 8 is a screenshot of the CITSS Compliance Obligation Detail Report of an entity that sells power through the CAISO. For example, an EDU that generates 300,000 MTCO₂e of covered emissions incurs a Full Compliance Period Compliance Obligation of 300,000. Of the electricity generated, an amount associated with 5,000 MTCO₂e of covered emissions was sold into CAISO markets. The Full Compliance Period Compliance Obligation remains 300,000 (no additional emissions were produced) but a requirement is added to the compliance obligation that the entity have 5,000

eligible compliance instruments in its Compliance Account that were not allocated to the entity.

Figure 8: CITSS Page: Compliance Obligation Detail Report

Home > Representative Reports > Compliance Obligations – Current Tab > CITSS Entity ID (hyperlink)

