Low Carbon Fuel Standard

Annual Reporting and Verification User Guide

Version v 1.5

Document Released:
August 09, 2021
INTRODUCTION
The California Air Resources Board’s (CARB) Low Carbon Fuel Standard regulation, which appears at sections 95480 to 95503 of title 17, California Code of Regulations, is designed to reduce greenhouse gas emissions associated with the life cycle of transportation fuels used in California.

CARB has prepared the User Guide to facilitate annual reporting and verification in 2021. The procedure is described below in a user-friendly format. Unlike the regulation itself, this document does not have the force of law. It is not intended to and cannot establish new mandatory requirements beyond those that are already in the LCFS regulation, nor can it supplant, replace or amend any of the legal requirements of the regulation. Conversely, any omission or truncation of regulatory requirements does not relieve entities of their legal obligation to fully comply with all requirements of the regulation.

Disclaimer: CARB makes every reasonable effort to provide accurate and up-to-date information in this User Guide, but makes no warranties or representations as to the accuracy of the content and assumes no liability or responsibility for any error or omission. CARB reserves the right to make changes to this user guide and/or to the products described in this user guide, at any time without notice. Please send your comments and suggestions, particularly if information in this guidance appears incorrect, misleading, or incomplete, to LCFSreporting@arb.ca.gov
Table of Contents

A. Version History ................................................................. 3
B. Annual Reports ............................................................... 3
C. Report and Verification Deadlines ........................................ 5
   i. Annual Reports and Verification ........................................ 5
   ii. Quarterly Project Reports and Verification .......................... 5
D. General Report Submission Procedure .................................... 6
   i. Report Procedure .......................................................... 6
   iii. Message to CARB for Quarterly Fuel Transactions Report and MCON .......................... 7
E. Annual Fuel Pathway Report ............................................... 8
   i. Background .................................................................. 8
   ii. Report Details ............................................................. 8
      a. Annual Fuel Pathway Report Subject to Verification .............. 8
      b. Annual Fuel Pathway Report for Look-Up Table Pathways ....... 8
   iii. Submission .................................................................. 9
F. Quarterly Fuel Transactions Report ........................................ 12
   i. Background .................................................................. 12
   ii. Report Details ............................................................. 12
   iii. LRT Correspondence – VB Election ................................... 14
G. Marketable Crude Oil Volume Report (MCON) ......................... 15
   i. Background .................................................................. 15
   ii. Report Details ............................................................. 15
   iii. Report Submission ....................................................... 15
H. Project Report ................................................................. 16
   i. Background .................................................................. 16
   ii. Report Details ............................................................. 16
   iii. Report Submission ....................................................... 16
I. Low-Complexity/Low-Energy-Use ........................................ 17
   i. Background .................................................................. 17
   ii. Report Details ............................................................. 17
   iii. Report Submission ....................................................... 17
J. Verification Statement ......................................................... 18
   i. Background .................................................................. 18
   ii. Recordkeeping and submitting the Verification Statement ....... 18
A. Version History

<table>
<thead>
<tr>
<th>Version #</th>
<th>Release Date</th>
<th>Download User Guide</th>
</tr>
</thead>
<tbody>
<tr>
<td>V1.0</td>
<td>03/16/2021</td>
<td>Archived</td>
</tr>
<tr>
<td>V1.1</td>
<td>03/19/2021</td>
<td>Updated for Quarterly Fuel Transactions Report and MCON See section D, section F and Section G</td>
</tr>
<tr>
<td>V1.2</td>
<td>04/01/2021</td>
<td>Current Document Updated for Lookup Table and Attestation for Annual Fuel Pathway Report</td>
</tr>
<tr>
<td>V1.3</td>
<td>04/23/2021</td>
<td>Update for Verification of Quarterly Reports See section F ii</td>
</tr>
<tr>
<td>V1.4</td>
<td>07/09/2021</td>
<td>Update for submission of verified report by Verification Bodies</td>
</tr>
<tr>
<td>V1.5</td>
<td>08/09/2021</td>
<td>Clarification for update of verified report submission by Verification Bodies</td>
</tr>
</tbody>
</table>

B. Annual Reports

Pursuant to the LCFS regulation, the following reports are required to be submitted annually via the Alternative Fuels Portal (AFP) or LCFS Reporting Tool (LRT), and be verified by August 31, 2021.

- Annual Fuel Pathway Report submitted via AFP – Holders of certified Tier 1 or Tier 2 fuel pathways certified under CA-GREET3.0 are required to update site-specific CI data on an annual basis. Entities who applied for separate recognition as a joint applicant and elected to be responsible for separate validation and verification as specified in section 95488(b) are required to submit updated site-specific CI data to CARB on an annual basis. Applicable entities must have the 2020 Annual Fuel Pathway Report containing 2019 and 2020 operating data verified beginning in 2021 for 2020 CI compliance per section 95500(b)(2).

For questions on the Annual Fuel Pathway Report please email LCFS2020Report@arb.ca.gov

- Quarterly Fuel Transactions Report submitted via the LRT – Fuel Reporting entities submitting Quarterly Fuel Transactions Report with transactions subject to verification as specified in the regulation section 95500(c)(1) and listed section F of this document. Applicable entities must have the required transactions verified beginning in 2021 for 2020 data per section 95500(c)(2).

For questions on the transactions subject to verification please email LCFS2020Report@arb.ca.gov
• Annual Marketable Crude Oil Volume Report (MCON) submitted via LRT – Entities submitting quarterly and annual crude oil volume data must verify the annual MCON report beginning 2021 for 2020 data per section(d)(2).

For assistance with submission of annual MCON report please email LCFS2020Report@arb.ca.gov.

• Project Reports submitted via LRT – Project operators and/or joint applicants for Refinery Investment Credit Report (RIC), Innovative Crude Report, Renewable Hydrogen Refinery Report and Direct Air Capture Report per section 95489 and section 95490. Applicable entities must verify project reports for 2020 data per section 95500(e)(2). Entities that elect annual verification for 2020 data must submit their annual reports by March 31, 2021 and verify their reports by August 31, 2021. Entities that elect quarterly verification must also follow this new procedure for Q4 2020 data reports submitted by March 31, 2021 with verification by August 31, 2021 (within 5 months of reporting deadline).

For assistance with quarterly and annual Project Reports please email LCFS2020Report@arb.ca.gov.

• Low-Complexity/Low-Energy-Use Refinery Report (LC/LEU) submitted via LRT – Entities submitting refinery data must verify the LC/LEU report beginning 2021 for 2020 data per section 95500(f)(2). Verification Statement submitted via Verification On-Line Tool – For reports subject to annual verification, verification statements must be submitted to CARB by August 31, 2021 and annually thereafter per section 95500.

For assistance with LC/LEU Report please email LCFS2020Report@arb.ca.gov.
C. **Report and Verification Deadlines**

i. **Annual Reports and Verification**

Entities required to submit annual reports subject to verification should submit reports by the established deadline.

<table>
<thead>
<tr>
<th>Report</th>
<th>Annual Report Deadline</th>
<th>Annual Verification Deadline</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Fuel Pathway Report</td>
<td>March 31</td>
<td>August 31</td>
</tr>
<tr>
<td>Quarterly Fuel Transactions</td>
<td>NA (Q4 due March 31)</td>
<td>August 31</td>
</tr>
<tr>
<td>MCON</td>
<td>April 30</td>
<td>August 31</td>
</tr>
<tr>
<td>Project Report</td>
<td>March 31*</td>
<td>August 31</td>
</tr>
<tr>
<td>Low-Complexity/Low-Energy Use</td>
<td>March 31</td>
<td>August 31</td>
</tr>
</tbody>
</table>

*Note: For quarterly and annual Project Report subject to verification, there is no specified deadline, but entities should submit reports as early as possible to ensure timely verification.*

ii. **Quarterly Project Reports and Verification**

The due date for the verification statement for project reporters electing quarterly verification is 5 months after the reporting deadline. See the table below for applicable due dates.

<table>
<thead>
<tr>
<th>Project Report Data Quarter</th>
<th>Quarterly Project Report Deadline</th>
<th>Quarterly Verification Deadline</th>
</tr>
</thead>
<tbody>
<tr>
<td>Q1: January-March</td>
<td>June 30</td>
<td>November 30</td>
</tr>
<tr>
<td>Q2: April-June</td>
<td>September 30</td>
<td>February 28 or 29 (next year)</td>
</tr>
<tr>
<td>Q3: July-September</td>
<td>December 31</td>
<td>May 31 (next year)</td>
</tr>
<tr>
<td>Q4: October-December</td>
<td>March 31</td>
<td>August 31</td>
</tr>
</tbody>
</table>
D. General Report Submission Procedure

i. Report Procedure

To facilitate data reporting and verification in 2021, AFP fuel pathway holders and joint applicants, LRT reporting entities, and verification bodies (VB) will use existing functionality to submit required reports and attestations securely to CARB. Entities submitting reports subject to third-party verification are responsible for submitting the same data reports to CARB and directly to the entity’s contracted VB. CARB will not transfer the data/reports between the entity and its VB.

1. Reporting entities subject to verification will submit their report(s) via the AFP described in section ii or LRT correspondence to CARB along with the message described in subsection iii below.

   a. Note the Quarterly Fuel Transactions Report and MCON report have no additional reporting requirements. Entities submitting these reports are requested to submit the message in section iii below via LRT correspondence to CARB. The message states the reporting entity’s VB and will facilitate CARB’s review and assistance of annual reporting and verification.

2. The reporting entity will provide the same report(s) directly to its VB. Reports must be submitted to CARB before they are provided to the VB.

3. Errors discovered during the course of verification must be addressed. If errors are discovered, the reporting entity must submit a final corrected report to CARB via correspondence along with a new/updated attestation.

4. VBs must submit the verification statement and the final report that was verified to CARB via the Verification On-Line Tool correspondence. The “final report that was verified” is the final version corrected by the LCFS entity if errors were found or the version originally provided by the entity to the verifier if errors were not found. Examples include but are not limited to Annual Fuel Pathway Reports and Quarterly Fuel Transaction Reports. Only submit verification reports when requested by CARB as part of a verification oversight audit. For more detailed information about submitting VB correspondence see the Low Carbon Fuel Standard Verification On-Line Tool User Guide. If CARB requests other documents as part of its verification program oversight, these must also be submitted via Verification On-Line Tool correspondence.

LRT reporting entities with multiple reports subject to verification may submit a single correspondence with all reports subject to verification. For more detailed information about submitting LRT correspondence see the LRT-CBTS User Guide.


In the AFP submission, for entities submitting the Annual Fuel Pathway Report, Fuel Pathway Joint Application Report, upload the attestation shown below. In the LRT submission, for entities submitting Project Report and LC/LEU Report, the attestation should be directly
typed in the “Subject” line and the “Comments” box, respectively.

**SUBJECT:**

**COMMENTS:**
I, [Person with Signatory Authority], as person with signatory authority, am submitting this report on behalf of [Reporting Entity], with the understanding that the information contained in this report is considered an official submission to the California Air Resources Board for the purposes of compliance with the Low Carbon Fuels Standard (LCFS) regulation. I certify that the information contained in this report will be provided to [CARB-accredited Verification Body] for 2021 verification with no modifications, errors, or omissions.

Furthermore, by submitting this report, I understand that I am bound by, and authenticate this record, and attest to the statements contained within. I also understand submitting false statements may constitute a serious crime, punishable under the California Penal Code, or other state, municipal, or federal law. I certify that the information contained herein is correct and that I have the authority by the company herein to submit this report.

iii. Message to CARB for Quarterly Fuel Transactions Report and MCON
In the LRT submission, for entities submitting Quarterly Fuel Transactions Report and MCON Report, the attestation should be directly typed in the “Subject” line and the “Comments” box, respectively.

**SUBJECT:**

**COMMENTS:**
I, am submitting this message to CARB on behalf of [Reporting Entity], that [MCON/Quarterly Fuel Transactions] report(s) will be provided to [CARB-accredited Verification Body] for 2021 verification with no modifications, errors, or omissions.
E. Annual Fuel Pathway Report

i. Background
The fuel pathway holder will submit to CARB via AFP Correspondence the relevant carbon intensity (CI) calculator(s) updated to include the 2019 and 2020 data years, the attestation described in section D subsection section ii of this document, and any supporting documents as specified in the Operating Conditions provided during the initial certification and annual verification. Annual Fuel Pathway Report must be submitted to CARB before they are provided to the VB. Fuel pathway holder will provide the same report and supplemental documents directly to its VB.

Correctable errors as discovered during verification must be corrected. If errors are discovered, the fuel pathway holder must submit the final report and new attestation via AFP correspondence.

For questions on the Annual Fuel Pathway Report please contact Anil Baral at Anil.Baral@arb.ca.gov

ii. Report Details
a. Annual Fuel Pathway Report Subject to Verification
The fuel pathway holder must submit their CARB approved CI calculator(s) used at the time of pathway certification, CARB issued CI summaries with operating conditions (CI summaries are not updated by the fuel pathway holder, but are submitted as record with each Annual Fuel Pathway Report to document CARB issued operating conditions and carbon intensity evaluation determined at the time of certification), and supplemental information required as part of the certified fuel pathway operating conditions. The CARB approved calculators and CI summaries must be updated to reflect the operational data period specified in the regulation for any one annual fuel pathway report.

Note that any updates to the lifecycle assumptions should be communicated to CARB at the time these occur and fuel pathway holders should not rely on annual fuel pathway reports to inform CARB of process changes or lifecycle modeling updates.

If book-and-claim accounting is used, the fuel pathway holder must submit an updated attestation regarding environmental attributes as specified in section 95488.8(i)(2)(C)2. For Tier 2 pathways, the fuel pathways holder must also submit an LCA report.

b. Annual Fuel Pathway Report for Look-Up Table Pathways
For zero-CI electricity Lookup Table pathways which utilize RECs (ELC037L0002019 or ELC048L0002019), the fuel pathway holder must submit the REC retirement reports for each reporting period to ensure that the resource, additionally, and time-limit requirements set out in 95488.8(i)(1) are satisfied. If the fuel pathway holder operates a green tariff, the pathway holder must also provide documentation demonstrating the entities reporting under that pathway and the RECs reported by each entity for each reporting period. For direct supply electricity pathways (ELC049L0002019, ELC200, ELC203, ELC204, and ELC205), the fuel pathway holder must demonstrate zero-CI electricity supply for the electricity reported using that fuel pathway. These requirements would be specific for each direct supply electricity
pathway.

For Hydrogen Lookup Table pathways (HYG025L00072019, HYG031L00072019, HYL025L00072019, HYL031L00072019, HYG037L00072019, or HYG039L00072019), pathway holders must provide invoices or metering demonstrating that the volumes reported under the pathways are from the fuel production facility. Additionally, for Lookup Table pathways which utilize biomethane attributes (HYG025L00072019 and HYL025L00072019), pathway holders must provide demonstration of acquisition and retirement of attributes as required to submit to the verifiers as required under 95488.8(i)(2)(C) and 95500(c)(1)(D). For the Electrolysis pathway using zero-CI electricity (HYG037L00072019), fuel pathway holders must provide documentation demonstrating that RECs have been properly retired according to the equality of 50kWh per kg or as determined in the certification process to demonstrate the requirements of 95488.8(i)(1).

Entities submitting an Annual Fuel Pathway Report for Lookup Table pathways, will use the following attestation on report submission described in the next section.

**SUBJECT:**

**COMMENTS:**
I, [Person with Signatory Authority], as person with signatory authority, am submitting this report on behalf of [Reporting Entity], with the understanding that the information contained in this report is considered an official submission to the California Air Resources Board for the purposes of compliance with the Low Carbon Fuels Standard (LCFS) regulation.

Furthermore, by submitting this report, I understand that I am bound by, and authenticate this record, and attest to the statements contained within. I also understand submitting false statements may constitute a serious crime, punishable under the California Penal Code, or other state, municipal, or federal law. I certify that the information contained herein is correct and that I have the authority by the company herein to submit this report.

### iii. Submission

**NOTE:** AFP Annual Fuel Pathway Report system changes will be released March 24, 2021.

Submission of the 2020 Annual Fuel Pathway Report will occur via the “Annual Fuel Pathway Report” tab in the AFP (pictured below). The following steps are required for submission of an entity's Annual Fuel Pathway Report. Joint Applicants will submit Annual Fuel Pathway Report through correspondence as previously instruction for pathway application by CARB.

1. Select from a list of the entity's facilaties with certified CA-GREET3.0 Tier 1, Tier 2, and Look-up Table pathways.
2. Upload certified CI Calculator and/or applicable supporting documents. Look-up Table pathways are not required to upload a CI Calculator.
   a. Entities must upload the attestation.
3. Select from a drop down list of the entity’s certified FPC codes and enter the operational
a. Look-up Table pathways should enter the Look-Up Table CI value as the “operational CI.”

4. Prior to submission, the entity is asked if all applicable Annual Fuel Pathway Report(s) are included in the submission. **NOTE:** Submission of the Annual Fuel Pathway Report to CARB final, and requires request to re-open to add additional documentation.
F. Quarterly Fuel Transactions Report
   i. Background

Fuel reporting entities is requested to submit to CARB a message of VB selection described in section D subsection section iii of this document via the LRT correspondence.

The fuel reporting entity must provide directly to the VB the 2020 Quarterly Fuel Transactions Reports subject to verification (95500(c)(1)).

Section ii provides detail for fuel reporting entities to download their 2020 Quarterly Fuel Transactions Reports.

Transaction Types Subject to Verification:

- For liquid fuels: Production in California, Production for Import, Import, Export, Gain of Inventory, Loss of Inventory, and Not Used for Transportation

Correctable errors as discovered during verification must be corrected. If errors are discovered, the reporting entity must submit the final report and new attestation via LRT correspondence.

Errors resulting in a correction to a Quarterly Fuel Transactions Report must also be corrected for the specific reporting period using exiting LRT report correction process specified in section 95491 and described in the LRT-CBTS User Guide. Any CARB approved correction requests will follow the LCFS prohibition on retroactive credit generation or deficit removal per section 95486(a)(2).

For more detailed information about submitting LRT correspondence see the LRT-CBTS User Guide.

For assistance with submission or annual summary of transactions subject to verification please email LCFS2020Report@arb.ca.gov

ii. Report Details

The following provides detail for a reporting entity to locate and download its 2020 Quarterly Fuel Transactions Report. Fuel transactions can be found under the data tab.
Select the Verification for Quarterly Reports from the drop down menu. Year must be chosen before you can view report and download.
iii. LRT Correspondence – VB Election

The fuel reporting entity should submit to CARB the message provided in section D, subsection iii of this document, notifying CARB of their VB.

Select Correspondence tab.

Select New Post.

Insert attestation and attach report to submit to CARB.
G. Marketable Crude Oil Volume Report (MCON)

i. Background
The annual MCON report is required to be submitted with the Annual Compliance Report by April 30th. The fuel reporting entity will provide the same MCON report documents directly to its VB. Fuel reporting entities is requested to submit to CARB a message of VB selection described in section D subsection section iii of this document via the LRT correspondence.

Correctable errors as discovered during verification must be corrected. If errors are discovered, the reporting entity must submit the final report and new attestation via LRT correspondence. For more detailed information about submitting LRT correspondence see the LRT-CBTS User Guide.

Errors resulting in a correction to the a quarterly or annual MCON Report Quarterly Fuel Transactions Report must also be corrected for the specific reporting period using exiting LRT report correction process specified in section 95491 and described in the LRT-CBTS User Guide.

For assistance with submission of annual MCON report please email LCFS2020Report@arb.ca.gov

ii. Report Details
A producer of CARBOB, gasoline, or diesel fuel must report, for each of its refineries, the MCON or other crude oil name designation, amount (in gal), and Country (or State) of origin for each crude supplied to the refinery during the annual compliance period per section 95491(e)(2).

iii. Report Submission
See the LRT User Guide section 4.3 for annual MCON report submission instruction.

Please use the MCON Reporting Template to report Country of Origin, Crude Identifier, and Volume (gallons) of the crude oil refined in the refinery.
H. Project Report

i. Background
Reporting entities must submit the Project Report and the attestation described in section D subsection section ii of this document via the LRT correspondence. The reporting entity will provide the same report documents directly to its VB.

Correctable errors as discovered during verification must be corrected. If errors are discovered, the reporting entity must submit the final report and new attestation via LRT correspondence.

For assistance with quarterly and annual Project Report submission please email LCFS2020Report@arb.ca.gov

ii. Report Details
For Innovative Crude Report, the reporting entity who elects annual verification and credit generation should submit attestation described in section C via the LRT correspondence. The reporting entity has submitted quarterly Project Reports to CARB, which will be used by the VB for annual verification. The reporting entity who elects quarterly verification and credit generation do not need to submit the Annual Project Report.

For RIC Report, the reporting entity should submit primary data, engineering process diagrams including system boundary diagrams and credit calculations as required in the CARB Staff Summary at the time of approval. The applicants should include the CARB Staff Summary as part of the Annual RIC Report, which can be found at: https://ww2.arb.ca.gov/resources/documents/approved-lcfs-refinery-project-applications

As of March 2021, there are no approved Renewable Hydrogen or Direct Air Capture Project Reports.

iii. Report Submission
Reports are submitted via LRT correspondence. Please see section F subsection iii of this document for more instruction.

For more information see the LRT-CBTS User Guide
I. Low-Complexity/Low-Energy-Use
   i. Background
   Reporting entities must submit the annual Low-Complexity/Low-Energy-Use Refinery Reports by March 31. The reporting entity will provide the same report documents directly to its VB.

   Correctable errors as discovered during verification must be corrected. If errors are discovered, the reporting entity must submit the final report and new attestation via LRT correspondence.

   For assistance with LC/LEU report submission please email LCFS2020Report@arb.ca.gov

   ii. Report Details
   The report should include a calculation for the Modified Complexity Nelson Score, refinery-wide energy use data including any parasitic load (e.g., refinery fuel gas), volumes of fuels produced and purchased as outlined in Section 95489(d)(2), and credit calculations.

   iii. Report Submission
   Reports are submitted via LRT correspondence. Please see section F subsection iii of this document for more instruction.

   For more detailed information about submitting LRT correspondence see the LRT-CBTS User Guide
I. Verification Statement

i. Background
Entities required to contract for verification of each annual report must ensure that a verification statement for the 2020 data year is submitted to CARB by the verification body (VB) by August 31, 2021, unless specified otherwise in section 95500.

As stated earlier in this guide, these entities will send their annual reports and accompanied attestation to CARB and the contracted VBs directly. This same procedure must be followed for project reporters that elect quarterly verification.

For any verification related questions, please email LCFSverify@arb.ca.gov

ii. Recordkeeping and submitting the Verification Statement
When the VB receives an entity’s report(s), please confirm with CARB by emailing LCFSverify@arb.ca.gov using the following template:

<table>
<thead>
<tr>
<th>Subject line: [VB’s name] received [report type*] from [contracted entity’s name and LCFS ID (or FEIN)]</th>
</tr>
</thead>
<tbody>
<tr>
<td>Report Receive Date</td>
</tr>
<tr>
<td>Name of Regulated Entity</td>
</tr>
<tr>
<td>Company ID or FEIN</td>
</tr>
<tr>
<td>Report Type*</td>
</tr>
<tr>
<td>Data Year</td>
</tr>
<tr>
<td>Facility Name (if applicable)</td>
</tr>
<tr>
<td>Facility ID (if applicable)</td>
</tr>
<tr>
<td>Verification Body Name</td>
</tr>
<tr>
<td>COI (low/medium/high)</td>
</tr>
<tr>
<td>COI Approval Date</td>
</tr>
<tr>
<td>Same VB for Previous Report? (Y/N)**</td>
</tr>
</tbody>
</table>

* Report type may be chosen from the list in the Instruction section of the LCFS Verification Statement form.
** If a VB is contracted for both validation of the Fuel Pathway Application (or Joint Applicant Data Report) and verification of the Annual Fuel Pathway Report, please enter “Y”.

The Verification Statement form must be filled out correctly per the instruction.

VBs must submit to CARB the verification outcome statement and the final report that was verified via the Verification On-Line Tool correspondence*. The reporting entity will also submit its final report directly to CARB if corrections were made during the verification process. If no corrections were needed, please indicate in the correspondence comment section shown below that no corrections were made to the original report and do attach the original report with the verification statement.
*Materials that may be submitted as part of the final report that was verified:
AFPR: See Section E(ii) of this document
QFTR: Excel spreadsheet with reported fuel transactions. See Section I(ii) of this document that describes the report download procedure
MCON: Excel spreadsheet with crude oil origins as specified in Section G(ii) of this document
Project Reports: See Section H(ii) of this document
LC/LEU: See Section I(ii) of this document

The submission of a Verification Statement will be carried out using the Correspondence function in the Verification On-Line Tool, see screenshots below.
In the subject line, VB must use the following template:

[Positive/Qualified Positive/Adverse] Verification Statement for [report type*]; [contracted entity’s name and LCFS ID (or FEIN)]