



LCFS Guidance

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Low Carbon Fuel Standard (LCFS) Guidance 22-01(Revised)

2025 Annual Report Guidance

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A. Introduction

The California Air Resources Board's (CARB) Low Carbon Fuel Standard (LCFS) 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 staff has prepared this guidance to facilitate annual reporting and verification for the 2025 reporting year due in 2026. 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.

B. Contacts

For questions about the following annual reports, please email LCFSAnnualReport@arb.ca.gov with the *subject line showing the report type below*:

- Annual Fuel Pathway Report (AFPR)
- Annual Report on Quarterly Transactions subject to Verification (QFTR)
- Annual Compliance Reports
- Annual Marketable Crude Oil Volume Report (Annual MCON)
- Project Report electing annual verification and crediting (Annual Project Report)
- Low-Complexity/Low-Energy-Use Refinery Report (LC/LEU)

For questions related to verification, please email LCFSVerify@arb.ca.gov.

For questions on specific LCFS program areas, see [LCFS Contacts](#) page.

C. Annual Report and Verification Deadlines

Entities required to submit Annual Reports must submit by the reporting deadlines shown below. Verification reports from CARB- accredited Verification Bodies (VB) must be received by the verification deadline shown below.

Report Type	Annual Report Deadline	Annual Verification Deadline	Report Submission Method
Annual Fuel Pathway Report (AFPR)	April 1, 2026 ¹	August 31, 2026	<ul style="list-style-type: none"> AFP AFPR Tab ² (Primary Applicant) AFP Correspondence (Joint Applicant)
Annual Report on Quarterly Transactions Subject to Verification (QFTR)		August 31, 2026	LRT Verification Tab
Annual Compliance Report	April 30, 2026		LRT LCFS Reports Tab View Annual Reports button
Annual Marketable Crude Oil Volume (MCON) Report	April 30, 2026	August 31, 2026	LRT Verification Tab
Annual Project Report	April 30, 2026	August 31, 2026	LRT Verification Tab
Low-Complexity/Low-Energy-Use Refinery Report (LC/LEU) Report	April 1, 2026	August 31, 2026	LRT Verification Tab

D. Quarterly Project Report and Verification Deadlines

This section is applicable for Project Reports electing quarterly verification and credit generation. The deadline for submission of the verification statement is 5 months after the reporting deadline.

2025 Quarter	Quarterly Report Deadline	Quarterly Verification Deadline	Submission Method
Q1: January-March	June 30, 2026	November 30, 2026	LRT Quarterly Report
Q2: April-June	September 30, 2026	March 1, 2027	LRT Quarterly Report
Q3: July-September	December 31, 2026	May 31, 2027	LRT Quarterly Report
Q4: October-December	April 1, 2027	August 31, 2027	LRT Quarterly Report

¹ This is a legally acceptable deadline date due to an official California state holiday on March 31, which is the regulatory deadline date listed in the LCFS regulation.

² See Low Carbon Fuel Standard [Alternative Fuels Portal \(AFP\) User Guide](#) on how to submit using AFPR tab and AFP Correspondence function.

E. Report Submission General Guidelines

The following general guidelines are applicable for all report types described in Section C. Correctable errors discovered during verification must be addressed. A corrected report must be submitted to CARB and VB using the same method as the initial report submission.

Reports Submitted through the Alternative Fuels Portal (AFP)

- Primary Fuel pathway holders (primary applicants) will submit their AFPR directly through the AFP to CARB and the contracted VB simultaneously; see the Low Carbon Fuel Standard [Alternative Fuels Portal \(AFP\) User Guide](#) for more information.
- Joint applicants must submit the report through the AFP Correspondence feature of the system; **CARB will not transfer the data/reports between the entity and its VB. The reporting entity must provide the same report(s) submitted via AFP Correspondence directly to their VB.**

Reports Submitted to the LCFS Reporting Tool (LRT)

- Quarterly Fuel Transactions Reports and quarterly MCON reports are submitted through the LRT Quarterly Report to CARB; see the [LRT - CBTS User Guide](#) for more detail.
- Annual Project Reports, Annual MCON, and LC/LEU reports must be submitted via LRT Verification Tab.

F. Report Submission Instructions

F.1 General Annual Fuel Pathway Report (AFPR) Requirements

Fuel pathway holders of any Tier 1 or Tier 2 pathway certified before April 1, 2026, and available for reporting during any period in 2025 or any prior year, must submit the 2025 AFPR using CA-GREET4.0 modeling tools. The CA-GREET4.0 modeling tool must be submitted by selecting the document type “Pathway Calculator (CI Calculators or CA-GREET Model)”.

If transitioning a fuel pathway to CA-GREET4.0 requires modifications to the CA-GREET4.0 modeling tool, fuel pathway holders must upload the proposed modifications via AFP correspondence and contact CARB staff at LCFSAnnualReport@arb.ca.gov for approval. Please submit an AFPR using the

modified CA-GREET4.0 model only after CARB has approved the proposed changes.

Fuel pathway holders of previously certified Tier 2 hydrogen pathways must use the new Tier 1 CI calculator for hydrogen for 2025 AFPR submission.

Similarly, Joint Applicants are required to update the JA calculator to incorporate the updated emission factors from the CA-GREET4.0 model. If any modifications besides updating emission factors from CA-GREET4.0 are proposed, the Joint Applicant must request CARB approval for the proposed changes through AFP correspondence and upload the modified CA-GREET4.0 modeling tools accordingly.

Fuel pathway holders of certain Lookup Table fuel pathways must submit an AFPR pursuant to section 95488.10(a) (see section F.1.2). Lookup Table fuel pathways submitting an AFPR are not subject to third-party verification requirements specified in section 95500.

A fuel pathway holder must submit an AFPR which must include, but is not limited to, carbon intensity (CI) calculator(s) and supporting documentation as specified in the Operating Conditions provided at the initial certification and any subsequent update, if applicable. The joint applicant, if any, must separately submit to CARB the required information for a given application.

Deferred Verification

- Fuel pathway holders producing alternative fuels may defer verification of their AFPRs for each production facility for up to two years, provided that the quantity of fuel produced at the production facility and reported by any entity does not result in 6,000 or more credits and 6,000 or more deficits generated in LRT-CBTS during the prior calendar year and does not include a fuel pathway with biomethane or hydrogen supplied using book-and-claim accounting pursuant to section 95488.8(i)(2).
- To defer verification, please select “Deferred Verification” as the Verification Body in the online tool.
- Joint applicants are not eligible to defer verification.

F.1.1 AFPR Requirements for Tier 1 and Tier 2 Applications

Primary Fuel Pathway Holder (Primary Applicant)

The **primary fuel pathway holder** (primary applicant) is required to submit the following:

- A CARB-issued CI summary in Excel with operating conditions.
- Supporting documents as required by operating conditions.
- The reported operational CIs or indication that there is no fuel production to report.
 - *If the verifier requires any modifications that result in a change to the operational CI, the reported AFPR Operational CI must also be updated in the AFP.*
- If fuel pathway holders wish to demonstrate that the increase in operational CI relative to the certified CI is solely due to model updates, for the purpose of avoiding deficit obligations, they must submit CI modeling results using both CA-GREET 3.0 and CA-GREET 4.0 tools covering the same operational data.
 - *The CA-GREET3.0 modeling tool must be submitted under the document type "Supporting Document" and follow the naming convention shown below:*
 - ✓ *AXXXXXX_CA-GREET3.0_for demonstration*
 - ✓ *BXXXXXX_CA-GREET3.0_for demonstration**where AXXXXXX and BXXXXXX represent the corresponding fuel pathway numbers.*
- Number of operational months included for a given pathway.
- Margin of safety (MOS) value (in gCO₂e/MJ) that will be added to the verified operational CI, resulting in a higher CI for reporting. Any whole number and up to two decimal places can be provided for the MOS. If entity is unable to determine the appropriate MOS at the time of AFPR submission, please enter zero as a placeholder. The MOS can be updated to the selected value during the verification process. The MOS value entered will increase the CI by the specified amount, thereby reducing the potential of a CI exceedance. If "no fuel production to report" is selected, then the MOS will be added to the previously certified CI.
 - *CARB recommends selecting a conservative margin of safety to avoid credit invalidation (section 95488.10(a)(7)), deficit obligation (section 95486.1(g)), and potential enforcement action for CI exceedance.*

- For first-time AFPR submissions: a previously certified CI calculator(s) updated with up to 24 months of operational data from the preceding two calendar years.
- For subsequent AFPR submissions: a previously verified calculator(s) as part of previous AFPR updated with 24 months of operational data from the preceding two calendar years.
- However, there are two instances where the CI calculator will not have 24 months of operational data and fuel pathway applicants/holders should request applicable operating conditions from CARB to ensure clarity during verification.
 - *If the operational period in the previously certified calculator starts after January, as in a provisional fuel pathway, the calculator will not have full 24 months of data.*
 - *Operational data for any period after the pathway retirement date are also not required to be included in the CI calculator.*
- For pathways using book-and-claim accounting: the fuel pathway holder must submit the contracts and invoices required in section 95488.8(i)(2)(C) and an attestation regarding environmental attributes as specified in section 95488.8(i)(2)(E)2.

Joint Applicants

The **joint applicant** is required to submit the following:

- An updated CI calculator that contains user-defined/site-specific values contributed by the joint applicant. The joint applicant is subject to the same data reporting requirements for applicable site-specific data as listed above for primary applicants.
- Any supporting documents as required by operating conditions that are relevant to the applicant.

F.1.2 AFPR Requirements for Lookup Table (LUT) Applications

The fuel pathway holders of the following LUT pathways are required to submit AFPRs to CARB. LUT reports are not subject to third party verification. See required documents below.

Fuel	LUT FPCs Required to Report	Required Documents
Zero-CI electricity	ELC037L0002019, ELC048L0002019, ELC037L0002025, ELC048L0002025,	<ul style="list-style-type: none"> • RECs retirement reports to satisfy requirements of 95488.8(i)(1). • For pathway holders with green tariff, submit documentation demonstrating the entities reporting under that pathway and the RECs reported by each entity for each reporting period.
Direct supply electricity	ELC049L0002019, ELC049L0002025	<ul style="list-style-type: none"> • Demonstration of direct supply to the fuel pathway. Examples include meter readings, photos, etc.
NG steam methane reforming (SMR) hydrogen	HYG025L00072019, HYG031L00072019, HYL025L00072019, HYL031L00072019, HYG037L00072019, HYG039L00072019	<ul style="list-style-type: none"> • Invoices or metering demonstrating that the volumes reported under the pathways are from the fuel production facility.
Renewable hydrogen with biomethane attributes	HYG025L00072019 and HYL025L00072019	<ul style="list-style-type: none"> • 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).

F.1.3 AFPR Submission Method

Primary Fuel Pathway Holder (Primary Applicant)

The primary fuel pathway holder must use the **AFP Annual Fuel Pathway Report tab** to submit the report directly to CARB and the contracted VB.

Please see the [Alternative Fuels Portal \(AFP\) User Guide](#) for system details and report submission procedure.

Joint Applicant

This portion of the report must be submitted through the **AFP Correspondence** to CARB as an attachment with subject line accompanied by an attestation in the message body, as shown below. Items highlighted in grey must be replaced by your specific information. Note this also applies to cases where a primary fuel

pathway holder (primary applicant) is also a joint applicant. **CARB will not transfer the data/reports between the joint applicant and its VB. The joint applicant must provide the same report(s) submitted to CARB directly to their VB.**



Subject Line: 2025 AFPR Joint Applicant Report Submission. Indicate application number(s) it is jointed with

Body of Message: I, John Smith, attest on behalf of [Company Name], that the attached AFPR Joint Applicant Report is also being provided to [VB Name] for 2025 verification. To the best of my knowledge, this report does not contain errors or omissions.

Attachment: Required documentation in a single zipped file.



For the **joint applicant, all documents must be zipped into a single file** and attached to the message. The attestation must be included in the body of the Correspondence message, not part of the zipped file.



Both the primary and joint applicants are separately responsible to ensure CARB receives the joint applicant annual report by the reporting deadline and that the selected VB receives the *same report* soon after.

F.2 Annual Compliance Report for Fuel Reporting Entities

Fuel reporting entities are required to submit an Annual Compliance Report pursuant to section 95491(e) of the LCFS Regulation with aggregated quarterly fuel transactions data. The report must contain the following information for the annual compliance period:

- The annual summary generated by the LRT-CBTS which includes credit and deficit totals.
- For CARBOB, gasoline, and diesel fuel producers: the MCON or other crude oil name designation, amount in gallons, and Country or State of origin for each crude supplied to each refinery.
- For entities reporting bio-CNG, bio-LNG, and bio-L-CNG: an attestation regarding the environmental attributes for biomethane.
- The number of credits that the entity wishes to pledge for sale in the Credit Clearance Market.

Pending transfers must be completed prior to submitting the annual compliance report. If a pending outgoing transfer remains, credits that are part of the transfer may be taken from the account of the entity that initiated the transfer, and the annual compliance report will be automatically adjusted to reflect the correct credit balance. If an incoming transfer remains pending at the time of submission of the annual compliance report, then the report will be reopened automatically if the transfer is accepted, and the annual compliance report must be resubmitted with the adjusted credit balance.

Section 95485 of the LCFS Regulation requires a fuel reporting entity to retire a number of credits from its credit account that is equal to its compliance obligation. The compliance obligation is equal to the sum of deficits generated within the current compliance period and deficits carried over from prior compliance periods. The LRT-CBTS will automatically retire credits up to either the compliance obligation or the number of available credits in the entity credit account, whichever value is lower. If any fuel reporting entity does not retire sufficient credits to meet its compliance obligation, then a Credit Clearance Market may be held.

F.3 Fuel Reporting Entities with Quarterly Transactions Subject to Verification

Fuel reporting entities who have submitted Quarterly Fuel Transactions Report to the LRT that include the following transaction types must obtain the verification services of a VB accredited by CARB for the purposes of conducting verification services, including site visit(s) pursuant to section 95500(c). The scope of verification services is limited to the following transaction types:

- For liquid fuels: Production in California, Production for Import, Import, Export, Gain of Inventory, Loss of Inventory, and Not Used for Transportation.
- For non-liquid fuels: NGV Fueling, Propane Fueling, FCV Fueling for hydrogen produced from book-and-claim biomethane.

Deferred Verification

- Fuel reporting entities may defer annual verification of their Quarterly Fuel Transactions Reports up to two years if they do not generate 6,000 or more credits or 10,000 or more credits if fuel transaction types identified in section 95500(c)(1)(D) through (E) are reported, and also do not result in 6,000 or more deficits in LRT-CBTS during the prior calendar year.

- Any fuel quantity reported under a pathway with biomethane or hydrogen supplied using book-and-claim accounting pursuant to section 95488.8(i)(2) is not eligible for deferred verification.
- The verification body must submit transactions verification statements to the Executive Officer for all prior unverified reports on or before August 31 of the year verification is required or conducted for the reporting entity.
- To defer verification, please select “Deferred Verification” as the Verification Body in the online tool.

Quarterly Fuel Transactions Verification Related to LUT Pathways using Specified Source Feedstocks

When a fuel pathway does not require third-party validation or verification (e.g., Lookup Table pathways including hydrogen (gaseous and liquefied) from central SMR of biomethane), specified source feedstocks must be included in the scope of verification of the Quarterly Fuel Transactions Reports per section 95501(b)(4)(E) of the LCFS Regulation.

Exempt from Quarterly Fuel Transactions Report Verification

Pursuant to section 95500(c)(2)(C) of the LCFS Regulation, entities reporting fuel transactions as Export, Gain of Inventory, Loss of Inventory, and Not Used for Transportation, which do not result in 6,000 or more credits and 6,000 or more deficits generated in the calendar year are exempt from verification of the Quarterly Fuel Transactions Reports if all the following conditions are met:

- The entity did not report any liquid fuel using the transaction types: Production in California, Production for Import, or Import; and
- The entity did not report any transactions in section 95500(c)(1)(B) through (E).

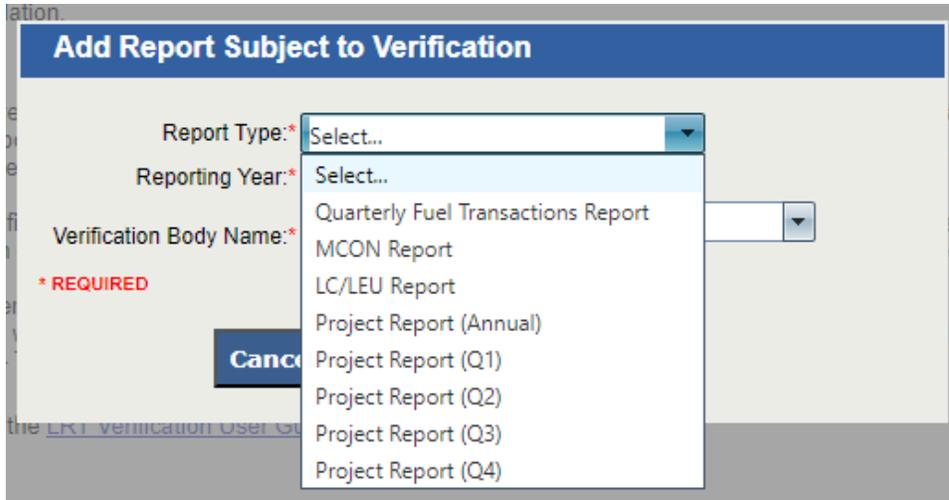
A notification to CARB is not required for verification exemptions, although a courtesy notification with specific transaction information may accelerate the deferral eligibility assessment. Entities that would like to request eligibility confirmation may email LCFSVerify@arb.ca.gov.

QFTR Reporting Requirement

Quarterly Fuel Transactions Report(s) are submitted through the LRT to CARB according to regulatory deadlines and consistent with previous practice; see the [LRT - CBTS User Guide](#) for more detail.

Annual Verification Report Submission Methods

The fuel reporting entities must use the **LRT Verification tab** to submit the report directly to CARB and the contracted VB.



Please see the [LRT Verification User Guide](#) for system details and report submission procedure.

F.4 Annual Marketable Crude Oil Volume (MCON) Report

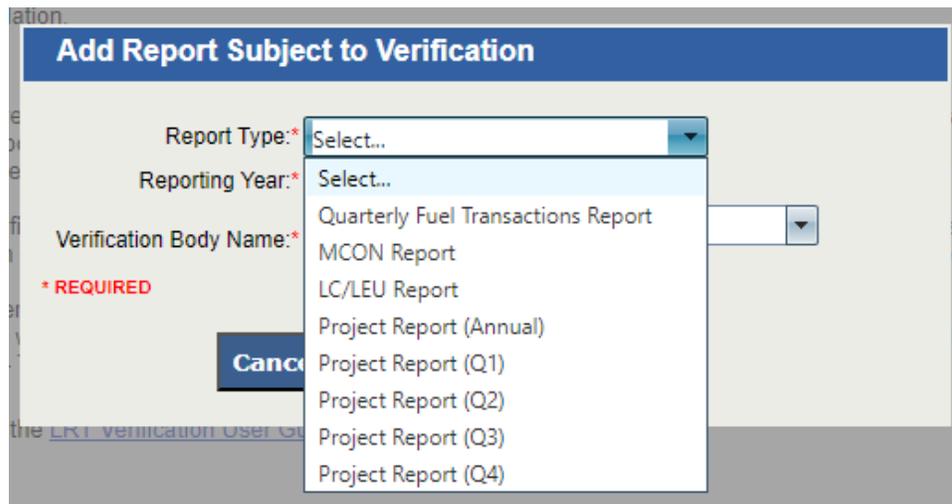
Entities submitting crude oil volume data must obtain the services of a verification body for purposes of conducting verification services, including required site visit(s), for Crude Oil Quarterly and Annual Volumes Reports.

Annual MCON Reporting Requirement

For each refinery, a producer of CARBOB, gasoline, or diesel fuel must submit an annual MCON report including crude oil name, fuel quantity (in gal), and country (or State) of origin for each crude oil supplied to the refinery during the annual compliance period. All quarterly MCON reports submitted through the **LRT Quarterly Report function** will be compiled by the system when a reporting

entity creates the annual MCON report for verification. The deadline for the annual MCON report submission is specified in Section D of this document.

The fuel reporting entities must use the **LRT Verification tab** to submit the report directly to CARB and the contracted VB.



Please see the [LRT Verification User Guide](#) for system details and report submission procedure.

F.5 Project Report

The following project operators and joint applicants must submit the Project Reports and obtain the services of a verification body for conducting verification services, including required site visit(s), for the Project Reports:

- Refinery Investment Projects
- Innovative Crude Projects
- Renewable Hydrogen Refinery Projects
- Direct Air Capture Projects

Entities submitting Project Reports may elect to conduct verification and credit generation quarterly or annually. Entities must determine before the initial verification of a Project Report whether to conduct quarterly or annual verification.

If an entity elects to conduct quarterly verification, it may only switch to annual verification at the beginning of a calendar year.

Project Report Reporting Requirement

The reporting entity must submit primary data, documentation, attestation, and credit calculations as required in the CARB Staff Summary of the initial approval. See Staff Summary of [Approved Innovative Crude Projects](#) and [Approved Refinery Investment Projects](#).

It should be noted that the process for approving Project-Based Crediting Applications has been updated under the 2025 LCFS Regulation, which became effective in July 2025. The revised approval process is as follows:

- Submit Application
- Review for Completeness:
 - Staff reviews the application for completeness. Then, the applicant will be notified that the application is complete or if further work is needed.
- Validation Process:
 - The applicant will be notified via the LRT, along with a list of required inputs that demonstrate compliance with the eligibility requirements (Sections 95489(c)(1) and 95489(c)(2)).
 - A positive or qualified positive validation statement is required for CARB to proceed with the next step. In cases where an applicant cannot complete validation within six months of the verification body receiving the application from CARB, or the applicant receives an adverse validation statement, the application will be denied without prejudice.
- Post the application for public comment for 14 days
- CARB Approval

A reporting entity must use the **LRT Verification tab** to submit the Project Report directly to CARB and the contracted VB and choose the correct report type from the drop-down menu provided. The deadline for the annual Project Report submission is specified in Section C of this document.

A reporting entity who elects *quarterly* verification and credit generation does not need to submit an annual Project Report; instead, the reporting and verification deadlines specified in Section D of this document must be followed.

Please see the [LRT Verification User Guide](#) for system details and report submission procedure.

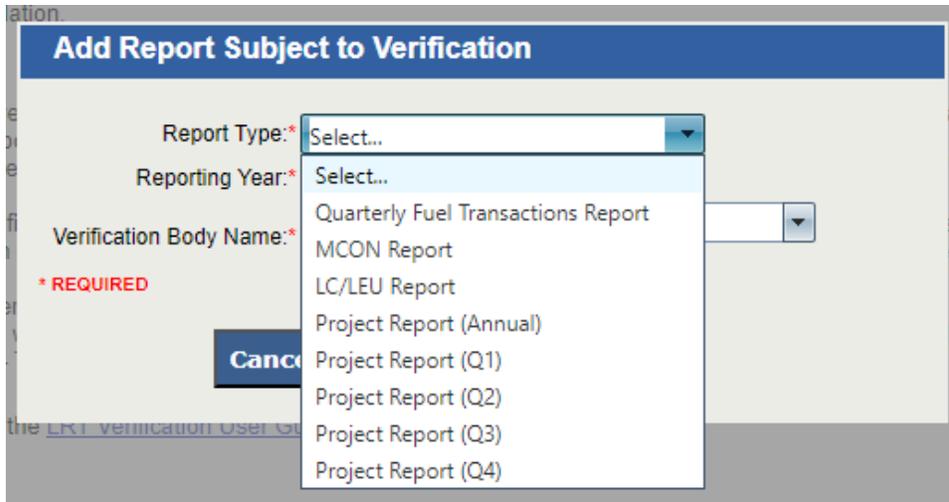
F.6 Low-Complexity/Low-Energy-Use Refinery Report (LC/LEU) Report

Entities submitting 2025 LC/LEU refinery data must submit an annual report to CARB by the deadline specified in Section C of this document and must obtain the services of a verification body for purposes of conducting verification services, including required site visit(s).

LC/LEU Reporting Requirement:

- Eligibility review by CARB:
 - Calculation for the Modified Nelson Complexity Score
 - Refinery-wide energy use data including any parasitic load (e.g., refinery fuel gas)
- Data subject to third-party verification:
 - Volumes of fuels produced and purchased
 - Credit calculations

The fuel reporting entities must use the **LRT Verification tab** to submit the report directly to CARB and the contracted VB and choose the correct report type from the drop-down menu provided



Please see the [LRT Verification User Guide](#) for system details and report submission procedure.

G. Verification

Verification statements must be submitted according to the Verification On-Line Tool functionality described in this document. **When report corrections are required during verification, LCFS entities and VBs must ensure that the final, corrected report has been submitted to CARB, that the AFPR Operational CI was also updated in the online tool, if necessary, and that verification services were completed on the final, corrected version of the report.**

G.1 Verification of CA-GREET 3.0 relative to CA-GREET4.0

Beginning with 2025 AFPR, a fuel pathway holder for a non-provisional fuel pathway generates a deficit obligation following a verified CI exceedance. Fuel pathway holders are exempt from deficit obligations for the 2025 and 2026 compliance years if they can demonstrate that CI exceedances are solely due to updates from CA-GREET3.0 to CA-GREET4.0. To qualify, the entity must submit both CA-GREET3.0 and CA-GREET4.0 models using the same operational data in both versions for annual verification.

If only a CA-GREET4.0 calculator is submitted and a CI exceedance is identified during verification, the pathway holder must work with verifiers to promptly submit the CA-GREET3.0 model for verification.

IMPORTANT:

- Plan for additional time for review

- Ensure that CARB has approved any modifications to the CA-GREET 4.0 calculator. Entities may request modifications to the calculators, and such changes must be approved by CARB before implementation.
- The final, verified operational CI is based on the CA-GREET 4.0 calculator, not the CA-GREET 3.0 calculator.
- Clearly document your analyses and findings related to CA-GREET 3.0 to 4.0 comparisons in the verification report.

G.2 AFPRs for Primary Fuel Pathway Holders (Primary Applicants)

Verification statements must be submitted through the Verification On-Line Tool by following the [Verification On-Line Tool User Guide](#).

G.3 AFPRs for Joint Applicants

Reports/data must be submitted through the AFP Correspondence to CARB, and the joint applicant must also provide the same report(s) directly to the VB. The joint applicant must also provide the VB all application number(s) to which the joint application is attached.

Confirmation of Receipt of Joint Applicant Annual Reports

VBs must send a confirmation email to LCFSVerify@arb.ca.gov for each joint applicant. The confirmation email to CARB must contain the following information. Items highlighted in grey must be replaced by the relevant information.



Subject Line: [verification body name] received [report type] from [contracted entity's name and LCFS ID (or FEIN)]

Body of Message:

Report Receive Date

Name of Reporting Entity

Company ID or FEIN

Data Year and Report Type ³

Application #(s) for which it is a Joint Applicant⁴

Facility Name (if applicable) and Facility ID (if applicable)

Verification Body Name

COI (low/medium/high)

COI Approval Date

Same VB for prior Fuel Pathway Application or AFPR? (Y/N) ⁵

Verification Statement Submissions for Joint Applicants

The VB receiving the joint applicant annual report must complete the [LCFS Verification Statement Form](#) showing the verification outcome of a given report. The statement must be submitted along with the final verified report using the **Verification On-Line Tool Correspondence**. If no corrections were made to the original report, please indicate in the Correspondence message body that no corrections were made to the original report. If corrections to the report were made, please indicate so in the Correspondence message.

The verification statement and the verified report must be zipped into a single file, and the zipped file must be submitted as an attachment through the Verification On-Line Tool Correspondence with the following message format:

³ The Report Type as shown in Instructions - Part I of the [LCFS Verification Statement Form](#).

⁴ The VB can obtain the application number(s) from the joint applicant. The same joint applicant (facility) can be associated with multiple applications. Therefore, in such cases all application numbers must be mentioned in the confirmation email.

⁵ Was your organization also contracted for validating fuel pathway applications or verifying prior AFPRs for either the primary or joint applicant that is submitting the AFPR?



Subject Line: 2025 Verification Statement and Verified Report Submission

Body of Message: Submission of verification statement and verified entity's report for [contracted entity's name and LCFS ID (or FEIN)]. There were no corrections made to the original report.

Important: If corrections were made to the original report, please indicate so in the message.

Important: For joint applicants, include all fuel pathway application numbers for which it is a joint applicant.

G.4 Annual Reports on Quarterly Fuel Transactions Reports (QFTR), Quarterly and Annual Project Reports, Annual MCON Reports, and Annual LC/LEU Refinery Reports

Please see sections O-Q of the [Verification On-Line Tool User Guide](#). The user guide describes in detail the system functionality of verification statement submission for annual reports on QFTRs. The same functionality also applies to quarterly and annual Project Reports, annual MCON Reports, and annual LC/LEU Refinery Reports.

For quarterly and annual Project Reports, annual MCON Reports, and annual LC/LEU Refinery Reports

In addition to the verification statement, VBs must submit the following documents as VB Supporting Documents:

- Verification report, including credit generation amount, if applicable; and
- Critical supplemental documents created and/or used for verification (e.g., Excel spreadsheets for analysis and credit calculations).
 - For MCON Reports, specifically:
 - ✓ If a reporting entity is responsible for the compliance of multiple refineries, verifiers must ensure each refinery is reported separately in the MCON, pursuant to section 95491(d)(1)(A)4.
 - ✓ Verification analysis of the crude volumes must be performed for each crude supplied to each refinery by its "crude identifier", pursuant to section 95491(d)(1)(A)4, and this verification analysis cannot be replaced by the aggregated assessment of total crude volume.