**Instructions for Reporting a Title V Facility’s Excess Emissions**

1. Each year starting in 2008, all Title V sources must report and pay a fee for emissions that exceeded the facility’s permitted annual allowable emissions in the previous calendar year. For **each pollutant**, the total excess emissions will be calculated on a **unit-by-unit basis**. A separate form should be used *for each of the company’s Title V major source facilities*.
2. In accordance with 20.2.71.111.C NMAC, this fee is for emissions beyond the allowable annual emission limit per unit expressed in tons per year for each fee pollutant. The value of the fee in any particular year will be the same per ton as the Title V annual fee. The value of and the methodology used to determine the current Title V fees are provide on the New Mexico Air Quality Bureau website: [www.env.nm.gov/air-quality/permit-fees-2/](http://www.env.nm.gov/air-quality/permit-fees-2/).The document is called the “CPI adjustment methodology for Title V Fees.”
3. The New Mexico Environment Department’s Air Quality Bureau (AQB) has created an Excel spreadsheet for reporting excess emissions. The “Excess Emissions Fee Report Form” is located on the AQB website: [www.env.nm.gov/air-quality/permit-fees-2/](http://www.env.nm.gov/air-quality/permit-fees-2/).The spreadsheet for reporting excess emissions fees has two separately tabbed worksheets (TABS) labeled “enter data” and “fee calc.”
4. The “enter data” worksheet is the only place that a company should enter data. The cells to fill out are highlighted in yellow. This worksheet has the following two sections:
   1. **Allowable emissions section**: In this section, the company enters the emission limit in tons/year that are allowed in its current active permit. The emissions are entered for each emission unit in the permit. Only address emissions for the pollutants on the spreadsheet. Use the same unit number designation as in the permit.
   2. **Actual emissions section**: For each fee pollutant, the total excess emissions shall be calculated on a unit-by-unit basis. For each unit, first determine the total actual emissions in tons/year emitted during the calendar year, including excess emissions that occurred during all startup, shutdown, and scheduled maintenance events (SSM) and malfunctions. The unit numbers will be filled out automatically. **Fee pollutant emission limits for units that do not have emission limits in the permit (i.e. flares, vents, etc.) are considered to be zero**. Thus, all SSM and malfunction events from these types of units should be reported on this form as excess emissions. If there is no unit at the facility corresponding to these types of emissions, create one on this form.
5. The “fee calc” worksheet will automatically compute the value of excess emissions in tons/year and then will compute the fee owed if any. **Do not send payment to AQB with this worksheet**.
6. A separate worksheet should be used *for each of the company’s major source facilities*. This form should be filled out electronically and sent in as an attachment to an email to Celina Phelps, Technical Services Manager at [celina.phelps@env.nm.gov](mailto:celina.phelps@env.nm.gov)**.**
7. **March 1** of each year is the **deadline** for facilities to submit a worksheet with annual excess emissions for each of the company’s major sources to the AQB.
8. By April 1 of each year the AQB will send an invoice to each company that has excess emissions. This will be a separate invoice from the annual Title V permit fee invoice.
9. The fee is due to the AQB by **June 1** of each year.