

8. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS

In response to the Federal Register “Notice of Intent” dated July 24, 2025 (90 FR 34855), the DOE received 15 comments related to the 45Z Emissions Value Request Process. These comments were received via the email address provided in the Notice of Intent. These comments will be included with the OMB submission as supporting documents in the submission.

DOE has reviewed these comments and in the table below lists the relevant comments and DOE responses.

COMMENT MATRIX 45Z EMISSIONS VALUE REQUEST PROCESS

Commenter	Comment	Response
Growth Energy	Promptly finalize PER process	Upon approval of the information collection request, DOE will open up the EVRP
Oberon	Promptly propose and implement the PER process	Upon approval of the information collection request, DOE will open up the EVRP
Clean Fuels America	FEED study not prepared when modified existing production facilities or when existing facilities are pursuing novel feedstocks; existing facilities may upgrade to result in emissions rates not reflected in GREET model. Accept third party validated emissions rates determinations based on R&D GREET or STATE-GREET	Applicants are not required to generate a new Class 3 Feed Study for applications involving modifications to existing lines or use of novel feedstock to existing production lines. Class 3 FEED studies are likely to be conducted by a majority of developers of transportation fuels facilities across pathways, given how complex and capital intensive these facilities are. For applications related to modifications to existing lines or the use of novel feedstocks, applicants can submit the FEED study

		initially prepared for the facility with relevant changes/updates indicated.
Innovative Oilseed Crop Alliance (IOCA)	A FEED study based on an AACE Class 3 cost estimate is unnecessary level of detail for a PER; DOE should consider a broader view of documentation to demonstrate maturity without specific reference to a defined AACE cost estimate class	While a FEED study is a cost estimate, it provides a sufficiently detailed engineering basis to identify and quantify the energy and material inputs and outputs of the production of a transportation fuel for a specified feedstock and pathway. The Class 3 FEED study identifies production equipment and processes including equipment and processes associated with receiving and pre-treatment of feedstock, conversion, upgrading and refining, utility systems, and ancillary systems. Additionally, the clean fuel production credit is for any taxable year in which qualified production and sales occur. Class 3 FEED study reflect more mature projects making them more likely to be robust and therefore likely to facilitate faster reviews and a better indicator of actual production. Class 3 FEED studies can be conducted sooner in a project and are generally less detailed or time-consuming than a Class 1 or 2 FEED study. Further, Class 3 FEED studies are likely to be conducted by a majority of developers of transportation fuels facilities

		across pathways, given how complex and capital intensive these facilities are.
Innovative Oilseed Crop Alliance (IOCA)	DOE should accept pre-FEED and feasibility study level data to provide boundary conditions; conduct regular reviews annually of pending and approved PER pathways for inclusion in underlying model in future updates	The clean fuel production credit is for any taxable year in which qualified production and sales occur. Class 3 FEED studies reflect more mature projects making them more likely to be robust and therefore likely to facilitate faster reviews and a better indicator of actual production. Class 3 FEED studies can be conducted sooner in a project and are generally less detailed or time-consuming than a Class 1 or 2 FEED study. Further, Class 3 FEED studies are likely to be conducted by a majority of developers of transportation fuels facilities across pathways, given how complex and capital intensive these facilities are.
RNG Coalition	Allow application during feasibility and pre-FEED period - to allow entity to know if a PER can be obtained before it fully builds a project (issue arises with 45Q as well); PER process should provide taxpayers a feasibility check; see CA LCFS which allows provisional pathway evaluation calculation pre-FEED, with a third party validating this pathway	The clean fuel production credit is for any taxable year in which qualified production and sales occur. Class 3 FEED studies reflect more mature projects making them more likely to be robust and therefore likely to facilitate faster reviews and a better indicator of actual production. Class 3 FEED studies can be conducted sooner in a project and are generally less detailed or time-consuming than a Class

		1 or 2 FEED study. Further, Class 3 FEED studies are likely to be conducted by a majority of developers of transportation fuels facilities across pathways, given how complex and capital intensive these facilities are.
air liquide	DOE requirement for a PER after completion of FEED is unrealistic bc 45Z should not depend on a FEED study, expensive and producers need to understand whether qualify before making investment decision, instead confirm a PER is available and can be determined based on assumptions re: feedstock and production; replace with a Front End Loading-1 study and initial feedstock evaluation; esp. if pathway already an approved EPA pathway; allow other GREET models to be used	The clean fuel production credit is for any taxable year in which qualified production and sales occur. Class 3 FEED studies reflect more mature projects making them more likely to be robust and therefore likely to facilitate faster reviews and a better indicator of actual production. Class 3 FEED studies can be conducted sooner in a project and are generally less detailed or time-consuming than a Class 1 or 2 FEED study. Further, Class 3 FEED studies are likely to be conducted by a majority of developers of transportation fuels facilities across pathways, given how complex and capital intensive these facilities are.
New Phase Energy	For operating facilities a FEED study is not as good as historic and current facility operational data; collection of equipment and feed cost data as part of FEED study is wholly unnecessary, such info is irrelevant for a production tax credit (it is not an investment tax credit);	While a FEED study is a cost estimate, it provides a sufficiently detailed engineering basis to identify and quantify the energy and material inputs and outputs of the production of a transportation fuel for a specified feedstock and pathway. The Class 3 FEED

	collection of necessary info should be specific to the current GREET Model unaddressed feedstock and or process, accounting	study identifies production equipment and processes including equipment and processes associated with receiving and pre-treatment of feedstock, conversion, upgrading and refining, utility systems, and ancillary systems. Additionally, the clean fuel production credit is for any taxable year in which qualified production and sales occur. Class 3 FEED study reflect more mature projects making them more likely to be robust and therefore likely to facilitate faster reviews and a better indicator of actual production. Class 3 FEED studies can be conducted sooner in a project and are generally less detailed or time-consuming than a Class 1 or 2 FEED study. Further, Class 3 FEED studies are likely to be conducted by a majority of developers of transportation fuels facilities across pathways, given how complex and capital intensive these facilities are.
Advanced Biofuels Assn	FEED study is unnecessary level of detail for PER, take a broader view of documentation to demonstrate maturity	The clean fuel production credit is for any taxable year in which qualified production and sales occur. Class 3 FEED studies reflect more mature projects making them more likely to be robust and therefore likely to facilitate faster reviews and a better

		indicator of actual production. Class 3 FEED studies can be conducted sooner in a project and are generally less detailed or time-consuming than a Class 1 or 2 FEED study. Further, Class 3 FEED studies are likely to be conducted by a majority of developers of transportation fuels facilities across pathways, given how complex and capital intensive these facilities are.
air liquide	Review what is being required to be submitted, to eliminate anything not needed, to reduce administrative burden	DOE has reviewed the information request and has determined it commensurate with EV requests for other tax credits and is necessary to determine an EV as required under IRS's PER process.

Oberon	Don't require FEED study to demonstrate project maturity; use permitting and regulatory milestones, contractual commitments, signed term sheets, executed EPC contracts etc.; physical work test or construction safe harbor; independent engineering reports - all rather relying on a class 3 cost estimate as basis for FEED study	The clean fuel production credit is for any taxable year in which qualified production and sales occur. Class 3 FEED studies reflect more mature projects making them more likely to be robust and therefore likely to facilitate faster reviews and a better indicator of actual production. Class 3 FEED studies can be conducted sooner in a project and are generally less detailed or time-consuming than a Class 1 or 2 FEED study. Further, Class 3 FEED studies are likely to be conducted by a majority of developers of transportation fuels facilities across pathways, given how complex and capital intensive these facilities are.
New Phase Energy	Define how plant information will be protected	EV requests will be submitted via a secure online platform. DOE will provide instruction on marking information as confidential / business sensitive pursuant to FOIA regulations at 10 CFR part 1004. Submissions will be handled in accordance with the Trade Secrets Act and the FOIA regulations.
RNG Coalition	Ensure confidentiality, explicit confirmation of such	EV requests will be submitted via a secure online platform. DOE will provide instruction on marking information as confidential / business sensitive pursuant to FOIA regulations at 10 CFR part 1004. Submissions will be handled in accordance with

		the Trade Secrets Act and the FOIA regulations.
air liquide	Confidentiality should be ensured, and in manner that does not require redacting, to streamline review process	EV requests will be submitted via a secure online platform. DOE will provide instruction on marking information as confidential / business sensitive pursuant to FOIA regulations at 10 CFR part 1004. Submissions will be handled in accordance with the Trade Secrets Act and the FOIA regulations. Submission of redacted versions of the complete EV application facilitates review in the event of a FOIA request.
Veriflux	Support use of digital tool platforms for initial submissions and throughout lifecycle of 45Z credit generation, to improve transparency, data integrity and long-term compliance and traceability; prioritize engagement with US-owned and operated technology providers	EV requests will be submitted via a secure online platform. DOE will provide instruction on marking information as confidential / business sensitive pursuant to FOIA regulations at 10 CFR part 1004. Submissions will be handled in accordance with the Trade Secrets Act and the FOIA regulations.
Infinium	Ensure transparency and communication in process, establish an appeals process and rapid deadlines	DOE endeavors to review requests as quickly as possible. A provision to impose a time limit on the DOE's consideration of emissions value requests could impede an accurate and rigorous review of the requests and would require additional administrative processes. Additionally, because the IRS deems as accepted the emissions value provided by the DOE upon filing, and such deemed

		acceptance is Treasury's determination of the PER, an accurate and rigorous review is necessary to such a determination. Regarding transparency, the variables that drive the timeline for application review include the volume of applications around a given pathway, complexity/ease of evaluating the fuel production pathway, and the commercial readiness of the pathway. DOE has not developed an appeals process or a method for an applicant to unilaterally revise or supplement their application. However, an applicant may submit additional information to DOE before DOE has completed its analysis or after it has determined the facility's emissions value. EV applicants seeking a new emissions value after DOE has completed its analysis may reapply only if they wish to resubmit their application with new or revised technical information or clarifications related to the information previously submitted.
Infinium	Prioritize and fast track PER for projects in operation or under construction	See above
DT Midstream	Prioritize and fast track PER for projects in operation or under construction	See above
Advanced Biofuels Assn	Transparency and	See above

	communication and appeal process	
air liquide	Establish clear timeline for review and appeals process and include revisional process to update processes and efficiencies in an issued PER	See above
RNG Coalition	include timeline for review and appeals process	See above
ACA am. Carbon Alliance	Employ a streamlined 30-day review for registered producers	See above
Advanced Biofuels Assn	Estab max review period, 30-day review period recommended	See above
Oberon	Employ and predictable and efficient review framework; a max review period, transparency and communication, appeal process	See above
Veriflux	Include traceability and origin data as part of required submission, to reduce fraud or misclassification potential	The receipt of an emissions value does not constitute a determination that all other requirements for claiming the section 45V credit, including compliance with the anti-abuse and verifiable use rules, are met.
Advanced Biofuels Assn	Allow for third party to certify and prepare pre-approve PER applications	Because the IRS deems as accepted the emissions value provided by the DOE upon filing, and such deemed acceptance is Treasury's determination of the PER, an accurate and rigorous review is necessary to such a determination.

