
Supporting Statement for Lifecycle Greenhouse Gas Emissions Value Analysis: Clean Fuel Production Credit

Part A: Justification

OMB No. 1910-NEW

Emissions Value Request Process

March 2026

U.S. Department of Energy
Washington, DC 20585

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Introduction

Provide a brief introduction of the Information Collection Request. Include the purpose of this collection, note the publication of the 60-Day Federal Register Notice, and provide the list of forms within this collection.

As part of the Inflation Reduction Act of 2022 (Public Law 117-169), Congress created a tax credit for clean fuel production (Internal Revenue Code section 45Z). The amount of the credit is determined, in part, by the lifecycle greenhouse gas emissions rate of the transportation fuel. The U.S. Department of the Treasury (Treasury) and the Internal Revenue Service (IRS) issued Notice 2025-10 (January 2025), Section 45Z Clean Fuel Production Credit; Request for Public Comments, which provided that an applicant seeking a provisions emissions rate (PER) must follow the latest procedures for obtaining a PER as published by the Secretary Treasury in the section 45Z regulations and in the Internal Revenue Bulletin (see §601.601 of this chapter), including the process for obtaining an emissions value from the DOE that is used by the applicant to request a PER determination. Transportation fuel producers that intend to claim the tax credit must obtain the emissions rate of their transportation fuel either by using the applicable emissions rate table published by Treasury or by petitioning the Secretary of the Treasury for a provisional emissions rate (PER). A PER can only be requested for transportation fuel types and/or categories (primary feedstock or categories) for which the applicable emissions rate table does not provide a lifecycle greenhouse gas emissions rate. Producers of such fuel may apply to the Department of Energy (DOE) for an emissions value. Producers may use this emissions value to file a petition with the Secretary of the Treasury for a PER.

This information collection relates to DOE's Emissions Value Request (EVR) process. See 90 FR 34855 (July 24, 2025, "EVR Notice of Intent"). The EVR Notice of Intent provided 60-day comment period for comments on this Information Collection Request. This information collection is separate from IRS's collection that taxpayers will use to file a petition with the Secretary of the Treasury for a PER determination for different credits under different statutory authority, which has the following OMB Control Numbers: 1545-0047, 1545-0074, 1545-0123, and 1545-0092.

A.1. Legal Justification

Explain the circumstances that make the collection of information necessary. Identify any legal or administrative requirements that necessitate the collection. Attach a copy of the appropriate section of each statute and regulation mandating or authorizing the information collection.

The Treasury and IRS issued Notice 2025-10 (January 2025), Section 45Z Clean Fuel Production Credit; Request for Public Comments, which provided that an applicant seeking a PER must follow the latest procedures for obtaining a PER as published by the Secretary Treasury in the section 45Z regulations and in the Internal Revenue Bulletin (see §601.601 of this chapter), including the process for obtaining an emissions value from the DOE that is used by the applicant to request a PER determination.

DOE published the EVR Notice of Intent that outlines DOE's EVR process. 90 FR 34855.

Section 45Z(d)(5) defines "transportation fuel" as a fuel which is suitable for use as a fuel in a highway vehicle or aircraft; has an emissions rate which is not greater than 50 kilograms of CO₂e per mmBTU;

and is not derived from coprocessing an applicable material¹ (or materials derived from an applicable material) with a feedstock which is not biomass.

Section 45Z(b)(1)(B)(i) provides in general, the term “lifecycle greenhouse gas emissions” is as described by 42 U.S.C. 7545(o)(1)(H), as in effect on August 16, 2022. For purposes of section 45Z, lifecycle greenhouse gas emissions of non-aviation fuel are based on “the most recent determinations under the Greenhouse gases, Regulated Emissions, and Energy use in Transportation model developed by Argonne National Laboratory, or a successor model (as determined by the Secretary).” The lifecycle greenhouse gas emissions of sustainable aviation fuel are based on “the most recent Carbon Offsetting and Reduction Scheme for International Aviation which has been adopted by the International Civil Aviation Organization with the agreement of the United States,” or “any similar methodology which satisfies the criteria under” 42 U.S.C. 7545(o)(1)(H), as in effect on August 16, 2022.

An applicant will provide information discussed in section A.2 to DOE to obtain an emissions value from DOE in accordance with the outlined EVR process, which applicant may then use to file a petition for a PER.

A.2. Needs and Uses of Data

Indicate how, by whom, and for what purpose the information is to be used. Except for a new collection, indicate the actual use the agency has made of the information received from the current collection

This information is being requested, collected, and analyzed to provide an applicant with an emissions value that they may use to petition for a PER and claim the section 45Z tax credit. Specifically, DOE will use the information requested from an applicant to evaluate the lifecycle greenhouse gas emissions,² as defined in section 45Z, of the relevant fuel.

DOE intends to collect the information via submission of a template form, the 45Z Emissions Value Request Form (Form), through a secure electronic file sharing system (e.g., Box). The Form will display an OMB Control Number and expiration date, as well as a PRA Burden Disclosure Statement and a Privacy Act Statement. The information collected through this Form will include contact information for the applicant as well as technical aspects of the feedstock, fuel production process, and facility that influence lifecycle greenhouse gas emissions, including but not limited to the facility’s feedstock type, feedstock source, quantity of feedstock consumption, energy sources, quantity of energy consumption, and rates of carbon capture and sequestration. Further, an applicant may choose to submit any additional information they believe would be helpful to DOE in determining the lifecycle greenhouse gas emissions value of their fuel. Additionally, DOE will require an applicant to have completed a front-end engineering and design (FEED) study based on an Association for the Advancement of Cost Engineering (AACE) Class 3 cost estimate prior to requesting an emissions value. DOE will also require an applicant to submit specific sections of the FEED study, or data from the study, as part of the respondent’s EVR, to support DOE’s emissions analysis.

¹ Section 45Z(d)(5)(B)(i) defines “applicable material” to mean- (I) monoglycerides, diglycerides, and triglycerides, (II) free fatty acids, and (III) fatty acid esters.

² DOE’s evaluation of lifecycle greenhouse gas emissions corresponds with how the term is defined in 26 U.S.C. 45Z(b)(1)(B).

Notice 2025-10 (January 2025), Section 45Z Clean Fuel Production Credit; Request for Public Comments provided that an applicant seeking a PER must follow the latest procedures for obtaining a PER as published by the Secretary Treasury in the section 45Z regulations and in the Internal Revenue Bulletin (see §601.601 of this chapter), including the process for obtaining an emissions value from the DOE that is used by the applicant to request a PER determination. DOE has determined that a FEED study completed to an AACE Class 3 cost estimate is the most consistent indicator of commercial project readiness for robust emissions analysis at this time.³ DOE will consider comments received by the IRS in response the Section 45Z NPRM and may revise its requirements accordingly. While the information collected will be used by DOE and DOE’s contractors, DOE may share any resulting emissions analysis with the applicant and may also share the resulting emissions analysis with Treasury and the IRS.

The EVR process is as follows: 1) The applicant will go to the DOE website for the EVR process, which will provide links to the Form and instructions. 2) The applicant will review the instructions, complete the Form, and gather the specified sections of the FEED study. 3) The applicant will email DOE stating their intention to submit an application. 4) DOE will email the applicant a link to a secure online file sharing platform where the applicant will be directed to upload their documents. 5) The applicant will be required to have or set up any account necessary to use the online secure file sharing platform. 6) The applicant will submit the Form, FEED study sections, and optional information in the online secure file sharing platform.

DOE will share applications received through this process with DOE’s contractors as needed so that they can analyze the lifecycle greenhouse gas emissions of the corresponding fuel and update the GREET model as needed. Updating the GREET model is already being done pursuant to an existing interagency agreement between DOE and Treasury that authorizes DOE to “evaluate, update, or develop analytical tools referred to by statute (e.g., the GREET model) to the extent needed for the IRS to issue tax guidance.” DOE expects to update 45ZCF-GREET on approximately an annual basis to include new pathways as may be necessary. 45ZCF-GREET is available at: <https://www.energy.gov/eere/greet>.

A.3. Use of Technology

Describe whether, and to what extent, the collection of information involves the use of automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses.

DOE will collect this information via files submitted through the submission of a FEED study and form submitted through an online secure file sharing platform that will be available to an applicant at no cost. One hundred percent of the responses will be collected electronically. This mechanism was chosen for efficiency, and because DOE has many years of experience using online platforms to collect information from the public in a user-friendly manner.

³ A FEED study is a rigorous analysis routinely completed prior to final investment decision being made on a large-scale commercial project. The analysis entails a detailed design of the facility being planned and bottom-up cost analysis of the facility based on real-world quotations. Cost estimates of facilities can be completed at varying levels of rigor and fidelity, depending on the intended use. Within the AACE classification system for project cost estimates, “Class 3” refers to estimates intended for budget authorization or control. More information regarding the characteristics of Class 3 cost estimates is available in the AACE International Recommended Practice No. 17R-97 Cost Estimate Classification System.

A.4. Efforts to Identify Duplication

Describe efforts to identify duplication.

Section 45Z provides that transportation fuel producers that intend to claim the tax credit but whose fuel does not have a lifecycle greenhouse gas emissions rate in the applicable emission rate table, may petition the Secretary of the Treasury for a PER. As discussed above, DOE will conduct emissions analyses in support of this process. Given that the statute and the related emissions value analyses to be performed by DOE are new, this information has not previously been collected for this use.

Additionally, as it pertains to the GREET model, this information is not currently being gathered under an information collection.

A.5. Provisions for Reducing Burden on Small Businesses

If the collection of information impacts small businesses or other small entities, describe any methods used to minimize burden.

This information collection is not expected to significantly burden small businesses, although some small businesses may be impacted by the information collection. The only applicants likely to provide information through this process are those that are producing or planning to produce transportation fuel at commercial scales. For businesses producing transportation fuel at commercial scales the information being requested will be readily available, regardless of the size of the business.

A.6. Consequences of Less-Frequent Reporting

Describe the consequence to Federal program or policy activities if the collection is not conducted or is conducted less frequently, as well as any technical or legal obstacles to reducing burden.

Collection of this information is necessary for DOE to provide an applicant with an emissions value. This information is collected only once from each applicant with respect to each primary feedstock or pathway. Failure to collect this information would mean that an applicant that would seek to claim the tax credit using such primary feedstocks or pathways that is not already in the applicable emissions rate table would be unable to do so.

A.7. Compliance with 5 CFR 1320.5

Explain any special circumstances that require the collection to be conducted in a manner inconsistent with OMB guidelines:

- (a) requiring respondents to report information to the agency more often than quarterly;
- (b) requiring respondents to prepare a written response to a collection of information in fewer than 30 days after receipt of it;
- (c) requiring respondents to submit more than an original and two copies of any document;
- (d) requiring respondents to retain records, other than health, medical government contract, grant-in-aid, or tax records, for more than three years;

(e) in connection with a statistical survey, that is not designed to product valid and reliable results that can be generalized to the universe of study;

(f) requiring the use of statistical data classification that has not been reviewed and approved by OMB;

(g) that includes a pledge of confidentiality that is not supported by authority established in stature of regulation, that is not supported by disclosure and data security policies that are consistent with the pledge, or which unnecessarily impedes sharing of data with other agencies for compatible confidential use; or

(h) requiring respondents to submit proprietary trade secrets, or other confidential information unless the agency can demonstrate that it has instituted procedures to protect the information's confidentiality to the extent permitted by law.

(a) DOE does not anticipate an applicant will report information more frequently than once, though an applicant with multiple transportation fuel production facilities may need to submit separate responses for each transportation fuel primary feedstock or pathway that is not in the applicable emissions rate table. Additionally, DOE may seek clarification from an applicant on the information provided. Such requests for clarification may occur more often than quarterly but are not likely to exceed three iterations per submission.

(b) In limited cases, an applicant may be required to prepare a written response to this information collection in fewer than 30 days of receipt of the collection notice. This circumstance would primarily arise if an applicant needed to obtain an emissions value for a facility operated in the 2025 tax year, prior to submitting a PER petition to the IRS before the deadline to complete tax filings.

(h) An applicant will be required to provide sufficient information to enable DOE or DOE's contractors to evaluate the lifecycle greenhouse gas emissions associated with the respondent's transportation fuel production process. An applicant with transportation fuel production processes that are unique may need to submit information that is proprietary. DOE will follow its regulatory processes for the Freedom of Information Act (10 CFR 1004) and the Privacy Act (10 CFR 1008), along with applicable Departmental directives, to ensure the protection of sensitive and confidential information from unauthorized disclosure.

A.8. Summary of Consultations Outside of the Agency

If applicable, provide a copy and identify the date and page number of publication in the Federal Register of the agency's notice, required by 5CFR 320.8(d), soliciting comments on the information collection prior to submission to OMB. Summarize public comments received in response to that notice and describe actions taken in response to the comments. Specifically address comments received on cost and hour burden. Describe efforts to consult with persons outside DOE to obtain their views on the availability of data, frequency of collection, the clarity of instructions and recordkeeping, disclosure, or reporting format (if any), and on the data elements to be recorded, disclosed, or report.

DOE published a notice of intent and request for comment regarding the Emissions Value Request Process. 90 FR 34855 (July 24, 2025, “Notice of Intent”). The Notice of Intent requested comment on this Information Collection Request. The Notice of Intent outlined the Emission Value Request Process and requested comment regarding this information collection.

Regarding the information collection, commenters state that a FEED study based on an AACE Class 3 cost an unnecessary level of detail for a provisional emissions rate and inappropriate for producers modifying an existing line or pursuing a novel feedstock using an existing production line, and encouraged DOE to consider a broader view of documentation to demonstrate maturity without specific reference to a defined AACE cost estimate class.

A Class 3 FEED study indicates a level of project maturity commensurate with a production credit. A Class 3 FEED study reflects more mature projects, making it likely to be sufficiently robust and therefore likely to facilitate faster reviews. A Class 3 FEED study can be conducted sooner in a project and is generally less detailed or time-consuming than a Class 1 or 2 FEED study, and therefore generally less costly than a Class 1 or 2 FEED study. Further, a Class 3 FEED study is likely to be conducted by a majority of developers of transportation fuel facilities across fuel types and categories.

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. As noted, 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.

DOE published a 30-day request for comment on the proposed Information Collection Request on March 3, 2025 (91 FR 10379). Additionally, Treasury and the IRS published Notice 2025-10 (January 2025), Section 45Z Clean Fuel Production Credit; Request for Public Comments, which among other things sought comment on implementation of the PER petition process. DOE and the Treasury Department have additionally held multiple listening sessions with external stakeholders, wherein feedback was obtained on information that an applicant could supply to support an emissions analysis.

A.9. Payments or Gifts to Respondents

Explain any decision to provide any payment or gift to respondents, other than remuneration of contractors or grantees.

No gifts or payments are being provided to applicants.

A.10. Provisions for Protection of Information

Describe any assurance of confidentiality provided to respondents and the basis for the assurance in statute, regulation, or agency policy.

DOE takes very seriously the confidentiality of all applicants and will treat information submitted by applicants, as well as the identity of applicants, as confidential to the fullest extent possible under Federal

law. For DOE to protect confidential information, the applicant must also treat the information as confidential and properly mark it as described below. DOE will not be able to protect information the applicant has released publicly or that is in the public domain. For additional information on DOE's Freedom of Information Act regulations, see 10 CFR 1004.

An applicant should only include business sensitive information (e.g., commercial or financial information that is privileged or confidential), trade secrets, proprietary, or otherwise confidential information in their application that is necessary to convey an understanding of the proposed project or to comply with a requirement for DOE's emissions analysis. Applicants are advised to not include any critically sensitive proprietary detail.

If an application includes trade secrets or information that is commercial or financial, or information that is confidential or privileged, it is furnished to the Government in confidence with the understanding that the information shall be used or disclosed only for evaluation of the application. Such information will be withheld from public disclosure to the extent permitted by law, including the Freedom of Information Act. Without assuming liability for inadvertent disclosure, DOE will seek to limit disclosure of such information to its employees and contractors when necessary for review of the application or as otherwise authorized by law. This restriction does not limit the Government's right to use the information it has obtained from another source.

Pursuant to 10 CFR 1004.11, any person submitting information that he or she believes to be confidential and exempt by law from public disclosure should submit via email two well-marked copies: one copy of the document marked "confidential" including all the information believed to be confidential, and one copy of the document marked "non-confidential" with the information believed to be confidential deleted. DOE will make its own determination about the confidential status of the information and treat it according to its determination.

Additionally, DOE has included the Privacy Act Statement in the request, which references SORN DOE-82, Grant and Contract Records for Research Projects, Science Education, and Related Activities.

A.11. Justification for Sensitive Questions

Provide additional justification for any questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private. This justification should include the reasons why DOE considers the questions necessary, the specific uses to be made of the information, the explanation to be given to persons from whom the information is requested, and any steps to be taken to obtain their consent.

Sensitive information is not being collected.

A.12A. Estimate of Respondent Burden Hours

Provide estimates of the hour burden of the collection of information. The statement should indicate the number of respondents, frequency of response, annual hour burden, and an explanation of how the burden was estimated. Unless directed to do so, DOE should not conduct special surveys to obtain information on which to base hour burden estimates. Consultation with a sample fewer than 10 potential respondents is desirable.

The estimated number of applicants and responses is 30 per year. This estimate is based on the types of primary feedstocks or pathways that are not already in the applicable emissions rate table 45ZCF-GREET model as well as the frequency with which new commercial scale transportation fuel production facilities are typically built within the U.S. This estimate is also based on more recent analysis of the actual number of PER requests for the section 45V credit, the credit for production of clean hydrogen. DOE is requiring that an applicant who request an emissions value through the EVR process submit a FEED study as part of its application. DOE understands that it is customary business practice to complete a FEED study prior to large-scale deployments. Given that FEED studies are likely already completed by applicants, as part of the ordinary course of business, DOE did not account for the time needed to complete the FEED study in its burden or cost estimates. The information requested will require approximately 40 hours for completion, to include time for reviewing the instructions, gathering the specified sections of the FEED study, completing the response, and submitting the information to the agency. DOE does not expect it to take a significant amount of time because most of the information requested in the Form is readily available from the FEED study. The total burden hours requested is 1,200 hours/year.

Table A1. Estimated Respondent Hour Burden

Form Number/Title (and/or other Collection Instrument name)	Type of Respondents	Number of Respondents	Annual Number of Responses	Burden Hours Per Response	Annual Burden Hours	Annual Reporting Frequency
Emissions Value Request Form	Companies	30	30	40	1,200	1
TOTAL		30	30		1,200	

A.12B. Estimate of Annual Cost to Respondent for Burden Hours

Provide estimates of annualized cost to respondents for the hour burdens for collections of information, identifying and using appropriate wage rate categories. The cost of contracting out or paying outside parties for information collection activities should not be included here. Instead, this cost should be included under ‘Annual Cost to Federal Government’.

The estimated total cost per response is \$4,288.40. This is based on a fully burdened hourly wage of \$107.21/hour (\$76.58 per hour base rate plus a 1.4 multiplier), using the ‘Management, professional, and related occupations’ line item on the BLS Private industry workers table (<https://www.bls.gov/news.release/eccec.t04.htm>). Assuming 30 responses a year, the total cost across all applicants is \$128,652.

As discussed above, DOE believes that most applicants will have completed a FEED study as part of the ordinary course of business and did not factor it into its cost analysis; it would cost those applicants that had not completed a FEED study tens of thousands of dollars to do so.

Table A2. Estimated Respondent Cost Burden

Type of Respondents	Total Annual Burden Hours	Hourly Wage Rate	Total Respondent Costs
Companies	1,200	\$107.21	\$128,652
TOTAL	1,200		\$128,652

A.13. Other Estimated Annual Cost to Respondents

Provide an estimate for the total annual cost burden to respondents or recordkeepers resulting from the collection of information.

No other capital or maintenance costs will be incurred by an applicant. The information being collected is expected to be readily available to applicants responding to this information collection.

A.14. Annual Cost to the Federal Government

Provide estimates of annualized cost to the Federal government.

The cost to the federal government to obtain this information will be approximately \$6.2m/yr, which will cover review and generation of emissions values as well as any necessary licenses that will be needed for the secure file sharing system being used.

The DOE or its contractors will additionally review the information provided by applicants to generate estimates of greenhouse gas emissions values. The process to review information and generate corresponding emissions values is expected to cost an average of approximately \$6.2 million/year. This cost reflects the fully burdened cost of the necessary full-time subject matter expert (SME) contractors and DOE personnel who will implement the emission value request (EVR) review process.

The split of this roughly \$6.2m/year is as follows:

Using an approximate \$1.57M/yr, DOE will use 3 FTE positions (e.g., Program Manager, Technology Managers, Fellows, and contractors) to manage the EVR process over the time the relevant tax credit is available. DOE's efforts will involve designing, establishing, and maintaining the EVR and also providing technical review.

Contractor SME support of the EVR review process will cost an approximate of \$4.6M/yr in the years during which the review process is available. Key contractor SME will lead the life cycle assessment (LCA) analyses and other subcontractor SME will provide key analytical support for particular LCA topics. Contractor support is expected to begin with roughly 5 FTE and reach a peak level of 11 FTE once the EVR process is fully established. The contractors will conduct necessary analyses and evaluations and will facilitate technical review.

Licenses that will be needed for the secure file sharing system being used will cost approximately \$2,000/year.

A.15. Reasons for Changes in Burden

Explain the reasons for any program changes or adjustments reported in Items 13 (or 14) of OMB Form 83-I.

This is a new collection and as such this is not applicable.

A.16. Collection, Tabulation, and Publication Plans

For collections whose results will be published, outline the plans for tabulation and publication.

Information collected through this process will not be published.

A.17. OMB Number and Expiration Date

If seeking approval to not display the expiration date for OMB approval of the information collection, explain the reasons why display would be inappropriate.

DOE will display the OMB Control number and expiration date upon OMB's approval of the information collection.

A.18. Certification Statement

Explain each exception to the certification statement identified in Item 19 of OMB Form 83-I.

DOE is not requesting any exceptions to the Certification Statement.

APPENDIX A – DOE WEBSITE NARRATIVE

OMB No. 1910-NEW

Approval Expires: XX/XX/XXXX

45Z Emissions Value Request

As part of the Inflation Reduction Act of 2022 (Public Law 117-169), Congress created a tax credit for clean fuel production (Internal Revenue Code section 45Z). The amount of the tax credit is determined, in part, by the lifecycle greenhouse gas emissions rate of the transportation fuel.

Transportation fuel producers seeking to claim the tax credit must obtain the lifecycle greenhouse gas emissions rate of their transportation fuel using the applicable emissions rate table published for section 45Z, or by petitioning the IRS for a provisional emissions rate (PER) if the fuel's type, primary feedstock, or pathway is not included in the applicable emissions rate table. The Treasury and IRS issued Notice 2025-10 (January 2025), Section 45Z Clean Fuel Production Credit; Request for Public Comments, which provided that an applicant seeking a PER must follow the latest procedures for obtaining a PER as published by the Secretary Treasury in the section 45Z regulations and in the Internal Revenue Bulletin (see §601.601 of this chapter), including the process for obtaining an emissions value from the DOE that is used by the applicant to request a PER determination.

Fuel producers of a fuel not established in the applicable emissions rate table may apply to DOE for an emissions value. The 45Z Emissions Value Request Process is the process for fuel producers to obtain this emissions value from DOE, which they may then utilize to petition the Secretary of the Treasury for a PER.

DOE is declining to review applications that are not responsive. Nonresponsive applications may include those for which DOE review and/or issuance of an emissions value could be unnecessary or misleading given significant outstanding questions regarding how lifecycle emissions analysis of the pathway will be addressed in final 45Z regulations, and/or inconsistency of the pathway with proposed regulations. For example, DOE will not review applications based on challenges to background data associated with a pathway or primary feedstock.

As outlined in a notice of intent and request for comment issued by DOE (90 FR 34855; July 24, 2025), an applicant may only request an emissions value after having completed a front-end engineering and design (FEED) study or similar indication of project maturity, as determined by DOE, such as project specification and cost estimation sufficient to inform a final investment decision. Consistent with the approach taken under the 45V PER process⁴, DOE has determined, at this time, that only a FEED study completed based on an Association for the Advancement of

⁴ See *Section 45V Credit for Production of Clean Hydrogen; Section 48(a)(15) Election To Treat Clean Hydrogen Production Facilities as Energy Property*, Supplemental Notice of Proposed Rulemaking (45V SNPRM), 89 FR 25551 (April 11, 2024).

Cost Engineering (AACE) Class 3 Cost Estimate sufficiently indicates the commercial project maturity necessary for robust emissions analysis. If DOE later determines that other indicators of project maturity (other than a Class 3 FEED study) are viable, DOE will update the procedures described on this website accordingly.

In order to request an emissions value from DOE, stakeholders must follow the Emissions Value Request Application Instructions to submit to DOE all material requested, including:

1. Specific sections of the FEED study, and
2. A completed Emissions Value Request Form

In addition to the required documents, an applicant also has the option to include additional information that may be beneficial in completing lifecycle analysis of the transportation fuel production pathway described in the Form and FEED study.

In order to submit this material to DOE, an applicant must first send an email to 45ZEmissionsRequest@ee.doe.gov stating their intent to submit an Emissions Value Request Application to DOE as well as the name of their organization, with the subject line “Intent to Submit Emissions Value Request Application”. DOE will then send the applicant an email with a link to an online secure file sharing platform where the applicant must upload the Emissions Value Request Application. If DOE has any follow-up questions regarding the material submitted, DOE will contact the email address provided in the Emissions Value Request Form.

An applicant should not include trade secrets or business-sensitive, proprietary, or otherwise confidential information in their application unless such information is necessary to meet the requirements listed above. If an application includes trade secrets or business-sensitive, proprietary, or otherwise confidential information, it is furnished to the federal government in confidence with the understanding that the information shall be used or disclosed by DOE only for evaluation of the application. Additionally, the information provided to DOE for the emissions value analysis may inform updates to 45ZCF-GREET model and the applicable emissions rate table. Information disclosed in these updates will be restricted to that which has been gained through other sources or anonymized information gathered through review of applications, and will not include any business-sensitive, proprietary, or otherwise confidential information that can be traced to a particular technology or company.

Such confidential business information, that is properly marked and identified, will be withheld from public disclosure to the extent permitted by law, including the Freedom of Information Act. Without assuming any liability for inadvertent disclosure, the Office of Critical Minerals and Energy Innovation will seek to limit disclosure of such information to its employees and to outside reviewers when necessary for review of the application, to the IRS, or as otherwise authorized by law. This restriction does not limit the federal government’s right to use the information if it is obtained from another source. Information submitted to DOE will be handled according to 10 CFR 1004.11.

If an applicant chooses to submit trade secrets or business-sensitive, proprietary, or otherwise confidential information, the applicant must provide two copies of the submission (e.g., FEED Study Content, Emissions Value Request Form). The first copy should be marked “non-confidential,” with the information believed to be confidential deleted. The second copy should be marked “confidential.” For any questions related to submitting information to the Emissions Value Request Process, please contact 45ZEmissionsRequest@ee.doe.gov. DOE will only respond to questions regarding the process itself, as it is able. Questions about the section 45Z tax credit and eligibility for the tax credit should be directed to the IRS. DOE will not respond to questions about the section 45Z tax credit or eligibility for the tax credit.

Privacy Act Notice

As part of the Inflation Reduction Act of 2022 (Public Law 117-169), Congress enacted Internal Revenue Code section 45Z, creating a tax credit for clean fuel production. The amount of the credit is determined, in part, by the lifecycle greenhouse gas emissions rate of the transportation fuel.

Transportation fuel producers that intend to claim the tax credit must determine the emissions rate of their transportation fuel either using the applicable emissions rate table, or by petitioning the Treasury Secretary for a provisional emissions rate (PER). A PER can only be requested for fuel types and/or categories for which the applicable emissions rate table does not establish an emissions rate. Producers of such fuels may apply to the Department of Energy (DOE) for an emissions value. They may then use this emissions value to file a petition with the Secretary of the Treasury for a PER. DOE’s authority to collect information from transportation fuel producers requesting an emissions value arises under section 45Z.

Requests for an emissions value and related information are owned by DOE. This information may be shared with or disclosed to various parties, including: (1) DOE’s employees and contractors for purposes of review and assessment of an emissions value by DOE and updates to the 45ZCF-GREET model; and (2) Treasury and IRS personnel for tax administration. For a full accounting of routine uses and other information pertaining to DOE’s management of records for this program, see DOE SORN DOE-82, Grant and Contract Records for Research Projects, Science Education, and Related Activities, published at 74 Fed. Reg. 994 (January 9, 2009).

Fuel producers whose fuel’s type, primary feedstock, or pathway is not included in the applicable emissions rate table are not required to request an emissions value from DOE, but an emissions value is necessary for such producers to request a PER and thereby claim a section 45Z tax credit. Failure to provide complete information may delay or prevent review of a request for an emissions value. Providing false or misleading information may subject the applicant to penalties.

Paperwork Reduction Act Burden Disclosure Statement

An agency may not conduct or sponsor, and persons are not required to respond to, a collection of information that is subject to the Paperwork Reduction Act unless the collection displays a

valid OMB Control Number. The OMB Control Number for this collection of information is 1910-NEW.

The time needed to complete and submit a request will vary depending on individual circumstances. The **estimated average time is 40 hours**, including the time for reviewing instructions, gathering and entering the data needed, and submitting the request.

Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Office of the Chief Information Officer, Enterprise Policy Development & Implementation Office, IM-22, Information Collection Management Program (**OMB Control Number 1910-NEW**), U.S. Department of Energy, 1000 Independence Ave., SW, Washington, DC 20585; and to the Office of Management and Budget (OMB), OIRA, Paperwork Reduction Project (**OMB Control Number 1910-NEW**), Washington, DC 20503.

APPENDIX B – DOE EMISSIONS VALUE REQUEST PROCESS INSTRUCTIONS

U.S. Department of Energy 45Z Emissions Value Request Application Submission Instructions

The 45Z Emissions Value Request Application (Application) will be used to collect information from transportation fuel producers seeking to obtain an emissions value from the Department of Energy (DOE) before filing a petition for a provisional emissions rate (PER) with the Secretary of the Treasury for the purpose of claiming the tax credit for producing clean fuel (Internal Revenue Code section 45Z). These instructions describe the information a fuel producer (applicant) must provide to DOE to obtain an emissions value from DOE.

Currently, to request an emissions value from DOE for a given type of transportation fuel produced using a particular primary feedstock and pathway not already included in the applicable emissions rate table published by the U.S. Department of Treasury (Treasury), an applicant must complete a front-end engineering and design (FEED) study of the facility based on an Association for the Advancement of Cost Engineering (AACE) Class 3 Cost Estimate.⁵ An applicant must then submit to DOE the following documents:

1. Specific sections of the FEED study, as described below; and
2. A completed Emissions Value Request Form (Form), as described below; and

In addition to the required documents, an applicants also has the option to include additional information that may be beneficial in completing lifecycle greenhouse gas emissions analysis of the transportation fuel production pathway described in the Form and FEED study.

The following sections of the FEED study must be submitted in Microsoft Word or Adobe PDF file formatting:

1. Block flow diagrams of all major processes within the transportation fuel production facility
2. Piping & instrumentation diagrams (P&IDs)
3. Primary feedstock description and intake (per hour)
4. Electricity imports and (if applicable) exports (e.g., MW)
5. Other energy & material mass flows and balances (per hour)
6. Process equipment list
7. Water mass flows and balances (per hour)
8. Chemical composition and balances of process inputs and outputs
9. Steady state greenhouse gas (GHG) emissions data (CO₂, CH₄, N₂O)
10. Waste stream management summary
11. Physical and chemical properties of process input and output flows as applicable (e.g., purity, pressure, density, enthalpy, lower heating value, carbon content in mass %, etc.)

⁵ See, 90 FR 34855 (July 24, 2025).

An applicant must also use information from the FEED study to complete the Form, which is available at [insert website]. This form contains detailed instructions and example values for the information being requested. The form requests an applicant provide:

1. Their contact information;
2. A process block diagram of the transportation fuel production pathway for the qualified facility⁶ (referred to as the “facility”);
3. Input and output flows expected for the facility;
4. Total annual expected consumption of each feedstock used by the facility;
5. Source and quantity of electricity expected to be used by the facility and verified by qualifying energy attribute certificates (EACs) consistent with EAC parameters applicable to 45ZCF-GREET under the § 45Z credit; ;
6. Source and quantity of electricity expected to be used by the facility without qualifying EACs;
7. Source and quantity of renewable natural gas expected to be used by the facility consistent with the final regulations issued by the IRS or Treasury with respect to section 45V; and
8. Total quantity of transportation fuel expected to be generated by the facility.

The applicant may submit any additional documents in support of completing an emissions analysis of the facility’s transportation fuel production pathway. This additional documentation is optional, and the Application will be deemed complete regardless of whether this additional documentation is provided.

To submit this material to DOE, an applicant must first send an email to 45ZEmissionsRequest@ee.doe.gov stating their intent to submit an Application to DOE as well as the name of their organization with the subject line “Intent to Submit Emissions Value Request”. DOE will then send the applicant an email with a link to an online secure file sharing platform, where the applicant must upload the Application. If DOE has any follow-up questions regarding the material submitted, DOE will contact the email address provided in the 45Z Form. Additionally, DOE may request a site visit, where possible, or similar activities necessary to understand the transportation fuel production facility or the facility’s pathway described in the Application. An applicant is required to respond to follow-up questions or requests for site visits within 30 days of receipt of the request. Failure to respond in a timely manner may result in DOE denying review of the Application.

⁶ Section 45Z(d)(4) defines “qualified facility” to mean:

(A) a facility used for the production of transportation fuels, and

(B) does not include any facility for which one of the following credits is allowed under section 38 for the taxable year:

(i) The credit for production of clean hydrogen under section 45V.

(ii) The credit determined under section 46 to the extent that such credit is attributable to the energy credit determined under section 48 with respect to any specified clean hydrogen production facility for which an election is made under subsection (a)(15) of such section.

(iii) The credit for carbon oxide sequestration under section 45Q.

After receipt of the Application, DOE’s employees and contractors including personnel at Argonne National Laboratory (ANL) will review the Application for responsiveness and completeness. DOE will decline to review Applications that are incomplete (such as those that are missing the required sections of the FEED study, or those wherein mass or energy balances for input flows are inconsistent with reported output flows) or nonresponsive. Nonresponsive applications include those for which DOE review and/or issuance of an emissions value could be unnecessary or misleading given significant outstanding questions regarding how life cycle analysis considerations of the pathway will be addressed in final 45Z regulations, and/or inconsistency of the pathway with proposed regulations. For example, DOE will not review applications based on challenges to background data associated with a pathway or primary feedstock. Once Treasury issues final 45Z rules, DOE may begin to review such applications.

An applicant should not include trade secrets or business-sensitive, proprietary, or otherwise confidential information in their Application unless such information is necessary to meet the requirements listed above. If an Application includes trade secrets or business-sensitive, proprietary, or otherwise confidential information, it is furnished to the Federal government in confidence with the understanding that the information shall be used or disclosed by DOE only for evaluation of the Application. Additionally, the information provided to DOE for the emissions value analysis may inform updates to the 45ZCF-GREET model. Information disclosed in these updates will be restricted to that which has been gained through other sources or anonymized information gathered through review of Applications. These updates will not include any business-sensitive, proprietary, or otherwise confidential information that can be traced to a particular technology or company.

Such confidential business information, that is properly marked and identified, will be withheld from public disclosure to the extent permitted by law, including the Freedom of Information Act. Without assuming any liability for inadvertent disclosure, DOE will seek to limit disclosure of such information to its employees and to outside reviewers when necessary for review of the Application or as otherwise authorized by law. This restriction does not limit the Federal government’s right to use the information if it is obtained from another source. Information submitted to DOE will be handled according to 10 CFR 1004.11.

If an Applicant chooses to submit trade secrets or business-sensitive, proprietary, or otherwise confidential information, the Applicant must provide two copies of the submission (e.g., FEED Study Content, Emissions Value Request Form). The first copy should be marked “non-confidential,” with the information believed to be confidential deleted. The second copy should be marked “confidential”.

DOE may periodically publish updated versions of the 45ZCF-GREET model, and new versions may contain additional transportation fuel production pathways. Consistent with any guidance issued by the IRS or Treasury with respect to section 45Z, DOE will decline to review Applications for emissions values that are pending at the time the fuel’s type, primary feedstock, and pathway described in the Application are included in the applicable emissions rate table.

Responsive and complete applications received by DOE will be reviewed as quickly as possible. Variables that may affect the timeline for application review include: 1) volume of applications received around a given transportation fuel production pathway, 2) complexity/ease of evaluating the transportation fuel production pathway, and 3) commercial readiness of the pathway. DOE will inform an applicant whether or not its application is deemed responsive and complete prior to beginning application review. Upon completion of review, DOE will send an applicant a Calculated Emissions Value Letter (written documentation providing the requested emissions value and DOE control number) which may be used in petitioning the Secretary of the Treasury for a provisional emissions rate (PER). If the 45ZCF-GREET model is updated during the year of production to include an applicant's fuel type, primary feedstock, or pathway before DOE review is completed, DOE will inform the applicant that the model has been updated and that the application review therefore will not be completed.