



## DEPARTMENT OF ENERGY

### Notice of Intent to Publish the 45Z Emissions Value Request Process

**AGENCY:** Office of Energy Efficiency and Renewable Energy, Department of Energy.

**ACTION:** Notice of intent and request for comments.

**SUMMARY:** The U.S. Department of Energy (DOE) provides notice of intent to publish the Emissions Value Request Process in support of the U.S. Department of the Treasury's (Treasury) and Internal Revenue Service's (IRS) administration of the clean fuel production credit.

Additionally, DOE invites public comment on a proposed collection of information that DOE is developing for submission to the Office of Management and Budget (OMB) for clearance, pursuant to the Paperwork Reduction Act of 1995.

**DATES:** Written comments must be received by [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

**ADDRESSES:** Written comments may be sent to John Cabaniss, 1000 Independence Ave. SW, Washington, DC 20585, 202-287-5531, or by email at [EERE\\_Bioenergy@ee.doe.gov](mailto:EERE_Bioenergy@ee.doe.gov).

**FOR FURTHER INFORMATION CONTACT:** A copy of this information collection request, with applicable supporting documentation, may be obtained by contacting John Cabaniss at [EERE\\_Bioenergy@ee.doe.gov](mailto:EERE_Bioenergy@ee.doe.gov) or 202-287-5531. Communication via email is preferred.

**SUPPLEMENTARY INFORMATION:** As part of the Inflation Reduction Act of 2022 (Pub. L. 117-169), Congress created a tax credit for clean transportation fuel production (section 45Z credit). The amount of the credit is determined, in part, by the lifecycle greenhouse gas emissions rate of the production of the transportation fuel. On January 10, 2025, Treasury and the IRS issued a notice of intent to propose regulations addressing the clean fuel production credit determined under section 45Z, which applies to eligible transportation fuel produced domestically after December 31, 2024, that is sold by December 31, 2027. Notice 2025-10. In a

companion notice issued on January 10, 2025, Treasury and IRS provide initial guidance on emissions rates under the section 45Z credit, including an initial table that sets forth emissions rates for similar categories and types of fuel as required under section 45Z(b)(1)(B). Notice 2025-11.

Section 45Z(b)(1)(D) provides that for any transportation fuel for which an emissions rate has not been established under section 45Z(b)(1)(B), a taxpayer producing such type or category of fuel may file a petition with the Treasury Secretary for determination of a provisional emissions rate (PER). As provided in Notice 2025-10 and Notice 2025-11, Treasury and the IRS intend to provide guidance at a later time related to the PER petition process, including the process for obtaining an emissions value from the DOE that a taxpayer requesting a PER (*i.e.*, applicant) will use to request a PER determination. The IRS will not accept requests for PER determinations for the section 45Z credit, and the DOE will not issue emissions values, until after such guidance is published.

## **I. DOE Emissions Value Request Process**

For purposes of the section 45Z PER process, an emissions value is a value obtained from DOE setting forth DOE's analytical assessment of the lifecycle greenhouse gas emissions rate associated with the production of a type of transportation fuel using a particular primary feedstock and pathway. DOE anticipates providing an emissions value request process similar to that provided for the tax credit for clean hydrogen production (Internal Revenue Code section 45V).<sup>1</sup> DOE contemplates that an applicant would complete a front-end engineering and design (FEED) study or similar indicia of project maturity, as determined by the DOE, prior to requesting an emissions value from DOE.

### *A. FEED Study*

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<sup>1</sup> DOE guidance on the section 45V Emissions Value Request process is available at <https://www.energy.gov/eere/45v-emissions-value-request>.

The DOE has initially determined that a FEED study completed based on an Association for Advanced Cost Engineering (AACE) Class 3 Cost Estimate is necessary to sufficiently indicate commercial project maturity for robust emissions analysis. DOE seeks comments on whether alternative appropriate methods for demonstrating project readiness exist.

### *B. Emissions Value Request*

In order to request an emissions value from the DOE for a given fuel, DOE is considering a requirement for applicants to submit the following information to the DOE: (1) specific sections of the FEED study, as described in the DOE's section 45Z Emissions Value Request process instructions (Instructions; discussed in Section III of this document); and (2) a completed section 45Z Emissions Value Request Form, as described in the Instructions. Additionally, the Emissions Value Request may contain any additional information that may be beneficial to DOE in completing a lifecycle GHG analysis of the fuel for which the applicant is requesting an emissions value. Such additional information would be optional, and the applicant's Emissions Value Request would be considered complete regardless of whether any additional information is provided.

In order to file an Emissions Value Request Application, applicants would first be required to send an email to a designated DOE email stating their intent to submit an Emissions Value Request and the name of the applicant's organization. The DOE would then send the applicant an email with a link to a secure folder to which the applicant would upload the Emissions Value Request.

## **II. Request for Comments**

Comments are requested on the DOE's contemplated Emissions Value Request process, including (1) whether additional procedures should be implemented to effectuate the Emissions Value Request process; (2) information to be collected and whether additional information should be considered by DOE in evaluating an Emissions Value Request; and (3) any other aspects of the Emissions Value Request process.

### **III. Paperwork Reduction Act**

The Paperwork Reduction Act of 1995 (44 U.S.C. 3501-3520) (PRA) generally requires that a Federal agency obtain the approval of OMB before collecting information from the public, whether such collection of information is mandatory, voluntary, or required to obtain or retain a benefit. A Federal agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number. The collection of information described in this document would include reporting and third-party disclosure requirements. This collection is necessary for certain fuel producers to obtain an emissions value which they may use to petition the IRS for a PER in order to claim the section 45Z credit. This information would generally be used by the DOE to assist applicants in obtaining their emissions values and may be provided to the IRS for tax compliance purposes. This document addresses a collection of information related to submitting an Emissions Value Request and supporting documentation to DOE to enable DOE to provide an analytical assessment of the lifecycle GHG emissions of the applicant's fuel production. Prior to the opening of the Emissions Value Request process, DOE will publish on its website Instructions for submitting an Emissions Value Request and other application material.

The Emissions Value Request will require that applicants provide specific sections of a FEED Study based on an AACE Class 3 Cost Estimate and other detailed fuel production and emissions information. The information submitted with Emissions Value Request Applications would allow the DOE to prepare its analytical assessments of the production of a type of transportation fuel using a particular primary feedstock and pathway for which applicants are requesting emissions values, which are necessary for fuel producers whose fuel's type, pathway, or primary feedstock is not included in the applicable section 45Z emissions rate table published by Treasury and IRS.

To assist with the collection of information, the DOE will provide administration services for the Emissions Value Request process. Among other things, the DOE will utilize an electronic file

sharing system to receive and review Emissions Value Requests and to provide Calculated Emissions Value Letters to applicants. The DOE may provide information received or developed by the DOE to the IRS. These collection requirements will be submitted to OMB under 1910-NEW for review and approval in accordance with 5 CFR 1320.10. The likely respondents are businesses and individuals.

A summary of paperwork burden estimates for the Emissions Value Request process is as follows:

Estimated number of respondents: 200.

Estimated burden per response: 40.

Estimated frequency of response: 1.

Estimated total burden hours: 8,000.

Comments are requested on the collection requirements for the DOE's Emissions Value Request process. Written comments for the proposed information collection should be submitted to the point of contact specified in the **ADDRESSES** section of this document by the date specified in the **DATES** section of this document.

Comments are specifically requested concerning:

1. Whether the proposed collection of information is necessary for the proper performance of the functions of DOE, including whether the information will have practical utility.
2. The accuracy of the estimated burden associated with the proposed collection of information.
3. How the quality, utility, and clarity of the information to be collected may be enhanced.
4. How the burden of complying with the proposed collection of information may be minimized, including through the application of automated collection techniques or other forms of information technology.
5. Estimates of capital costs and costs of operation, maintenance, and purchase of services to provide the requested information.

Once approved by OMB under the DOE OMB Control Number 1910-NEW and the Emissions Value Request process is open, notice will be given in the *Federal Register*.

**Signing Authority**

This document of the Department of Energy was signed on July 21, 2025, by Lou Hrkman, Principal Deputy Assistant Secretary Office of Energy Efficiency and Renewable Energy, pursuant to delegated authority from the Secretary of Energy. That document with the original signature and date is maintained by DOE. For administrative purposes only, and in compliance with requirements of the Office of the Federal Register, the undersigned DOE Federal Register Liaison Officer has been authorized to sign and submit the document in electronic format for publication, as an official document of the Department of Energy. This administrative process in no way alters the legal effect of this document upon publication in the *Federal Register*.

Signed in Washington, DC on July 21, 2025.

**Jennifer Hartzell,**

*Alternate Federal Register Liaison Officer,*

*U.S. Department of Energy.*