

This document, concerning the Emissions Value Request process in support of the U.S. Department of the Treasury's and Internal Revenue Service's administration of the section 45Z Credit for Clean Fuel Production, is an action issued by the Department of Energy. Though it is not intended or expected, should any discrepancy occur between the document posted here and the document published in the Federal Register, the Federal Register publication controls. This document is being made available through the Internet solely as a means to facilitate the public's access to this document.

[6450-01-P]

DEPARTMENT OF ENERGY

AGENCY: Office of Critical Minerals and Energy Innovation, U.S. Department of Energy.

ACTION: Notice of availability.

SUMMARY: The U.S. Department of Energy (DOE) hereby provides notice of availability of 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 section 45Z Credit for Clean Fuel Production.

ADDRESSES: The Department of Energy's section 45Z Emissions Value Request Process for use in obtaining an emissions value in support of a petition for a provisional emissions rate (PER) is located at: <https://www.energy.gov/cmei/45z-emissions-value-request>.

FOR FURTHER INFORMATION CONTACT: Questions may be addressed to John Cabaniss at *45ZEmissionsRequest@doe.gov* or (202) 287-5531. Communication via email is preferred.

SUPPLEMENTARY INFORMATION:

The Clean Fuel Production Tax Credit (Internal Revenue Code Section 45Z) was established under the Inflation Reduction Act of 2022 (Pub. L. 117-169), and amended by the One, Big, Beautiful Bill Act (Pub. L. 119-21). 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 Secretary of Treasury 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, including the process for obtaining an emissions value from DOE that is used by the applicant to request a PER determination. On July 24, 2025, DOE published a notice of intent and request for comment regarding an Emissions Value Request process. 90 FR 34855. On February 4, 2026, the Treasury and IRS published a notice of proposed rulemaking, which proposed the procedures that a taxpayer must follow to request a PER determination. 91 FR 5160, 5173.

DOE has considered the comments received regarding the Emissions Value Request process and is now announcing the opening of the 45Z Emissions Value Request Process.

Signing Authority

This document of the Department of Energy was signed on [10/13], 2026, by Audrey Robertson, Assistant Secretary (EERE) for Critical Minerals and Energy Innovation, 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 [10/13], 2026.

AUDREY
ROBERTSON

Digitally signed by
AUDREY ROBERTSON
Date: 2026.10.13
13:24:21-0400

Audrey Robertson
Assistant Secretary of Energy (EERE)
The Office of Critical Minerals and Energy
Innovation
U.S. Department of Energy