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[6450-01-P]

DEPARTMENT OF ENERGY

Notice of Availability of the 45V Emissions Value Request Process

AGENCY: Office of Energy Efficiency and Renewable Energy, 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 45V Credit for Production of Clean Hydrogen.

ADDRESSES: The Department of Energy's 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/eere/45VEmissionsValueRequest>.

FOR FURTHER INFORMATION CONTACT: Questions may be addressed to Karen Dandridge at 45VEmissionsRequest@ee.doe.gov or (202) 586-3388. Communication via email is preferred.

SUPPLEMENTARY INFORMATION: As part of the Inflation Reduction Act of 2022 (Public Law 117-169), Congress created a tax credit for clean hydrogen production (Internal Revenue Code section 45V). The amount of the credit is determined, in part, by the lifecycle greenhouse gas emissions rate of the hydrogen production process. On December 26, 2023, Treasury issued a notice of proposed rulemaking (NPRM) on how to claim the credit. (88 FR 89220). As provided in the proposed rule, hydrogen producers intending to claim the tax credit must

determine the emissions rate of their hydrogen production process under the 45VH2-GREET model or by petitioning the IRS for a PER. Hydrogen producers whose lifecycle greenhouse gas emissions rate cannot be determined under the 45VH2-GREET model may request an emissions value from DOE, and may then use this emissions value to file a petition with the IRS for determination of a PER. On April 11, 2024, Treasury issued a supplemental notice of proposed rulemaking to invite comment on the information collection proposed for DOE's Emissions Value Request Process. (89 FR 25551). DOE and Treasury have considered the comments received, and DOE is now announcing the opening of the Emissions Value Request Process.

Signing Authority: This document of the Department of Energy was signed on September 27, 2024, by Jeffrey Marootian, Principal Deputy Assistant Secretary for 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 September 27, 2024.

Jeffrey Marootian,
Principal Deputy Assistant Secretary
for Energy Efficiency and Renewable Energy