



# TaxNewsFlash

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## DOE announces opening of emissions value request (EVR) process for section 45Z clean fuel production credit

The U.S. Department of Energy (DOE) released a [notice of availability](#) announcing the opening of the emissions value request (EVR) process in support of Treasury's and the IRS's administration of the section 45Z clean fuel production credit.

Transportation fuel producers whose fuel type, primary feedstock, or pathway is not included in the lifecycle greenhouse gas emissions rate table published for section 45Z may request an emissions value from DOE, which may then be used to petition Treasury for a provisional emissions rate (PER) for purposes of the section 45Z credit.

The EVR process and application procedures are available on DOE's section 45Z [Emissions Value Request website](#). The notice follows DOE's July 24, 2025, notice of intent and request for comments on the EVR process and states that DOE considered the comments received before opening the process.

### Background

Section 45Z was enacted by the Inflation Reduction Act of 2022 (IRA) and was designed to consolidate and replace certain pre-IRA credits for biodiesel, renewable diesel, and alternative fuels, and incentivize domestic production of both sustainable aviation fuel (SAF) and non-SAF fuels. The amount of the credit is based on the lifecycle greenhouse gas emissions rate of the fuel.

The section 45Z credit was amended and extended by two years under the OBBBA. As a result, the 45Z credit is available for fuels produced after December 31, 2024, and sold before December 31, 2029.

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