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GrowthEnergy.org

February 17, 2023

Commissioner Douglas O'Donnell
Internal Revenue Service
CC:PA: LPD:PR (Notice 2023-06)
Room 5203
P.O. Box 7604
Ben Franklin Station
Washington, DC 20044
Via Regulations.gov

RE: Notice 2023-06, Sustainable Aviation Fuel Credit; Registration; Certificates; Request for Public Comment

Thank you for the opportunity to further comment on the Internal Revenue Service's (IRS) plan to issue guidance regarding important provisions of the Inflation Reduction Act (IRA) that will drive reductions in greenhouse gas emissions (GHG) and grow American jobs. Growth Energy is the nation's largest association of biofuel producers, representing 90 U.S. plants that each year produce almost 9 billion gallons of low-carbon, renewable fuel; 107 businesses associated with the production process; and tens of thousands of biofuel supporters around the country. As we have noted previously, we view U.S. leadership in the global sustainable aviation fuel (SAF) market to be vital to the decarbonization and future economic competitiveness of the U.S. aviation sector, and a number of our members have already made substantial investments in SAF production.

To that end, we reiterate the points that we made in our November 4th letter to Secretary Yellen on SAF as well as our December 2nd comment to you on Notice 2022-58; Request for Comments on Credits for Clean Hydrogen and Clean Fuel Production. Specifically, the IRS must allow ethanol to jet producers to use the U.S. Department of Energy's Greenhouse Gases, Regulated Emissions, and Energy Use in Technologies (GREET) model in determining the fuel's lifecycle GHG emissions. Further, the IRS' implementation of the 40B and 45Z tax credits must rely on accurate and complete GHG lifecycle emissions accounting to determine credit eligibility and amount. Further details on our views can be found in our earlier comment and letter both of which are attached here.

Growth Energy appreciates your input as you implement the IRA tax credit provisions in a manner that ensures the best available science is used to calculate eligibility for and amount of credits. We look forward to our continued engagement on this important work and are happy to meet and discuss these issues in greater detail.

Thank you in advance for your consideration.

Sincerely,

A handwritten signature in blue ink, appearing to read "Chris Bliley". The signature is stylized and cursive.

Chris Bliley
Senior Vice President of Regulatory Affairs
Growth Energy