

CCC Comments Outline

Reconsideration of the GHG Reporting Program

<https://www.federalregister.gov/documents/2025/09/16/2025-17923/reconsideration-of-the-greenhouse-gas-reporting-program>

I. Introduction

- a. Overview of the Carbon Capture Coalition
- b. Historical background of the Coalition's engagement on MRV requirements for secure geologic storage, including the GHGRP
 - 1. Coalition comments/model guidance to Treasury & IRS, including use of Subpart RR for the purposes of reporting volumes of CO₂ stored on IRS Form 8933 ([June 2019](#), [November 2018](#))
- c. Express concern/consternation from the CM industry on the repeal of Subparts PP, RR, UU, VV

II. Underscore the importance of the four subparts (focus on RR) to realizing nationwide deployment

- a. Inextricable linkage to electing the federal Section 45Q tax credit for secure geologic storage.
 - i. 45Q statute requires the Treasury Secretary to confer with EPA Administrator, DOE Secretary and Interior Secretary on regulations regarding secure geologic storage
 - 1. 2021 final regulations are a direct result of that consultation
 - ii. You must be in compliance with:
 - 1. applicable requirements under 40 CFR Part 98 subpart RR (saline storage **OR** EOR); **OR**
 - 2. ISO Standard 27916 (EOR); **AND**
 - 3. UIC injection well regulations for Class VI (saline storage) **OR** Class II
 - iii. IRS Form 8933 requires:
 - 1. Your statement of election must show your name, address, taxpayer identification number, location, **and the identification number(s) assigned to the facility by the EPA's electronic Greenhouse Gas Reporting Tool (e-GGRT ID number(s))**
 - iv. Annual subpart RR reports:
 - 1. For an EOR or natural gas recovery project in which you reported volumes to the EPA pursuant to 40 CFR Part 98

subpart RR, you may self-certify the volume of carbon oxide claimed for purposes of the credit

- b. Broad industry support
 - i. Industry consensus built into the 2021 final guidance on 45Q
 - ii. Limited cost to compliance
 - 1. Examples from small and large emitters
 - iii. Self-reporting and EPA verification is preferred under subpart RR
- c. Public transparency is vital to the success of 45Q and the broader industry
- d. Ability to demonstrate low carbon intensity of American-made products, allowing for American companies to compete abroad

III. Impacts of a repeal of relevant subparts of the GHGRP

- a. Causes immediate uncertainty for investors in carbon management projects and to some extent, hydrogen projects
 - i. Introduces uncertainty for taxpayers electing the 45Q tax credit
 - ii. Introduces uncertainty for taxpayers electing the 45V tax credit
- b. Removes public transparency aspect of the tax credit program
 - i. Important to maintaining policymaker and public confidence in the program and the technology
 - ii. Important mechanism for the responsible stewardship of taxpayer dollars
- c. Impacts on market development
 - i. American companies use subparts of the GHGRP to demonstrate the carbon intensity of their products, allowing for American companies to remain competitive in global markets and avoid burdensome carbon taxes
- d. Implementation of Class VI wells in the queue and applications at the state level
 - i. Demonstrate the intricacies and nuances of this program's impact on getting projects built

IV. Carbon Capture Coalition Priority Positions

- a. Maintain the four relevant subparts of the GHGRP (PP, RR, UU, VV), as is
- b. Maintain the four relevant subparts of the GHGRP (PP, RR, UU, VV), but make them voluntary
 - i. Taxpayers claiming 45Q would be unaffected; those electing the credit would still report, as necessary

V. Conclusion