



Massachusetts Department of Environmental Protection
Bureau of Waste Prevention – Air Quality

BWP AQ 32 Mandatory Greenhouse Gas Emissions Reporting Form and Spreadsheet for Retail Sellers of Electricity Instructions and Supporting Materials

Table of Contents

- Introduction
- Fact Sheet
- Submittal Completeness Check List

Introduction

MassDEP *Forms*, as well as *Instructions & Supporting Materials*, are available for download from the MassDEP Web site at <http://www.mass.gov/eea/agencies/massdep/> in two file formats: Microsoft Word™ and Adobe Acrobat PDF™. Either format allows documents to be printed.

Instructions & Supporting Materials files in Microsoft Word™ format contain a series of documents that provide guidance on how to prepare a submittal. Although we recommend that you print out the entire package, you may choose to print specific documents by selecting the appropriate page numbers for printing.

Forms in Microsoft Word™ format must be downloaded separately. Users with Microsoft Word™ 97 or later may complete these forms electronically.

Submittal packages in Adobe Acrobat PDF™ format combine *Forms* and *Instructions & Supporting Materials* in a single document. Adobe Acrobat PDF™ files may only be viewed and printed without alteration. *Forms* in this format may not be completed electronically.

MassDEP strongly recommends that retail sellers thoroughly review the *Form* and *Instructions* before beginning to complete the BWP AQ 32 Form. Please note that the spreadsheet at <http://www.mass.gov/eea/agencies/massdep/service/approvals/bwp-aq-32.html> must be completed before you can complete the form.



Massachusetts Department of Environmental Protection
Bureau of Waste Prevention – Air Quality

BWP AQ 32 Mandatory Greenhouse Gas Emissions Reporting Form and Spreadsheet for Retail Sellers of Electricity Instructions and Supporting Materials

1. What is the purpose of this submittal?

The purpose of this mandatory BWP AQ 32 Form and Spreadsheet is to allow retail sellers subject to MassDEP regulation 310 CMR 7.71(9) “Reporting Requirements for Retail Sellers of Electricity” to report their annual greenhouse gas (GHG) emissions released in the course of generating the electricity they sell. The AQ 32 Form and Spreadsheet must be submitted by all retail sellers subject to MassDEP regulation 310 CMR 7.71(9), whether or not they submitted BWP AQ 31, the “Optional Greenhouse Gas Emissions Reporting Form for Retail Sellers of Electricity.”

2. Who must submit?

All retail sellers that sold electricity in Massachusetts during the reporting year must submit this Form and Spreadsheet. “Retail Seller” means a competitive supplier licensed by the Department of Public Utilities or, as each is defined in Massachusetts General Law (MGL) chapter 164A §1, an electric utility, municipal electric department or municipal light board.

3. What is the overall process for retail sellers to determine their GHG emissions?

Draft emission factors (EFs) are posted by the Department each year, reflecting draft average emission rates that do not account for ownership and/or use of particular generation sources. After accounting for the MWh and emissions on optional Form BWP AQ 31 submittals, and any comments received on the draft EFs, the final EFs are posted.

Retail sellers must use the final EFs as posted by the Department in determining their annual GHG emissions to be reported on BWP AQ 32 “Mandatory Greenhouse Gas Emissions Reporting Form for Retail Sellers of Electricity.” These annual emission factors will be included each year in the BWP AQ 32 Spreadsheet. Retail sellers will determine GHG emissions (in short tons) by:

- multiplying:
 - their electricity sales (in megawatt hours, MWh)(less any non-emitting and emitting generation sources submitted on optional Form BWP AQ 31) by
 - final EFs (in pounds of GHG per megawatt hour, lb GHG/MWh) by
 - 1 short ton per 2000 pounds
- and adding the emissions of any particular generation sources submitted on optional Form BWP AQ 31.

The BWP AQ 32 Spreadsheet will perform the above calculation. Retail Sellers will need to complete the BWP AQ 32 Spreadsheet before completing the BWP AQ 32 Form.

4. What are the submittal deadlines for the BWP AQ 32 Form and Spreadsheet?

The submittal deadlines for the BWP AQ 32 Form and Spreadsheet will vary from year to year because the Department cannot issue the EFs until all the necessary data has been published. Retail sellers must submit the mandatory BWP AQ 32 Form and Spreadsheet “by the first day of the next month that is a full calendar month after the Department posts on its website the final annual emission factors listed in 310 CMR 7.71(9)(c).” The Department shall post the final annual emission factors on its website and notify retail sellers of the posting and the submittal deadline for the BWP AQ 32 Form and Spreadsheet.

5. How should I enter the information on the BWP AQ 32 Spreadsheet? (See question 8 for instructions on entering MWh and emissions on the BWP AQ 32 Form)

All Retail Sellers must enter the MWh sold during the reporting year in the blue box in Step 1 of the BWP AQ 32 Spreadsheet. For retail sellers subject to the Massachusetts Department of Energy Resources (DOER)



Massachusetts Department of Environmental Protection
Bureau of Waste Prevention – Air Quality

BWP AQ 32 Mandatory Greenhouse Gas Emissions Reporting Form and Spreadsheet for Retail Sellers of Electricity Instructions and Supporting Materials

Renewable Portfolio Standard (RPS), the MWh must be the same as the amount provided to DOER. For municipal electric departments and light boards, the MWh must be the same as the amount reported to the Massachusetts Department of Public Utilities in their “annual return” on page 57, line 15, after subtracting out any ‘Sales for resale’ from line 18.

The blue box for Non-Emitting MWh in Step 2 of the BWP AQ 32 Spreadsheet may only be filled out if the retail seller submitted non-emitting MWh on the optional Form BWP AQ 31 for the corresponding emissions year. If Form BWP AQ 31 was submitted, the non-emitting MWh entered in Step 2 of the BWP AQ 32 Spreadsheet must be the same as were reported on Part B of Form BWP AQ 31.

Similarly, the three blue boxes in Step 3 of the BWP AQ 32 Spreadsheet for Emitting MWh and for Non-Biogenic and Biogenic Emissions may only be completed if the retail seller submitted emitting MWh and CO₂e emissions on the optional Form BWP AQ 31 for the corresponding emissions year. If the Form BWP AQ 31 was submitted, the emitting MWh, non-biogenic CO₂e emissions, and biogenic CO₂e emissions entered in Step 2 of the BWP AQ 32 Spreadsheet must be the same as were reported on Part C of Form BWP AQ 31.

Please note that any MWh or emissions entered into blue boxes for the MA-Based emissions calculation will automatically propagate to the Regional emissions calculation on the right hand side of the BWP AQ 32 Spreadsheet. If non-emitting and/or emitting MWh were not submitted on Form BWP AQ 31 for the corresponding reporting year, please leave the blue boxes in Step 2 and/or Step 3 blank, as appropriate.

6. If I did not submit the optional Form BWP AQ 31, may I still include my non-emitting and emitting MWh on the BWP AQ 32 Spreadsheet?

No. Because the final EFs account for BWP AQ 31 submittals, you may only include non-emitting or low-emitting MWhs on the AQ 32 Spreadsheet if those MWhs were submitted on Form BWP AQ 31 for that reporting year.

7. If I am a competitive supplier, where do I find my Massachusetts Department of Public Utilities (MassDPU) license number to enter in Part A of Form BWP AQ 32?

The Massachusetts Department of Public Utilities (MassDPU) license number can be found at:
http://www.env.state.ma.us/DPU_FileRoom/frmElectricSuppliersSP.aspx.

8. If I am a municipal retail seller, which sections of my Annual Return to MassDPU must I submit, and in what format do I submit them?

Municipal retail sellers must submit the “Electric Energy Account” page 57 of their Annual Return. The Annual Return pages should be submitted in electronic format, either as a spreadsheet or converted to a legible .pdf file. Please ensure that the Annual Return pages you send are the same as the latest version sent to DPU.

9. How do I complete the boxes for MWh, Non-biogenic and Biogenic Emissions on the BWP AQ 32 Form?

- (1) All Retail Sellers must enter the Emissions Reporting Year.
- (2) The MWh sold during that reporting year (as entered in Step 1 of the BWP AQ 32 Spreadsheet) and the non-biogenic and biogenic MA-Based and Regional emissions in CO₂e must be transferred from the BWP AQ 32 Spreadsheet to the BWP AQ 32 Form.



Massachusetts Department of Environmental Protection
Bureau of Waste Prevention – Air Quality

BWP AQ 32 Mandatory Greenhouse Gas Emissions Reporting Form and Spreadsheet for Retail Sellers of Electricity Instructions and Supporting Materials

Please note that the emission factors associated with consumption of electricity in Massachusetts change each year. Therefore, only the spreadsheet that corresponds to a particular reporting year can be used to calculate that year's emissions. **A revised spreadsheet will be posted for each reporting year.**

10. In what format and to whom do I send my BWP AQ 32 Form and BWP AQ 32 Spreadsheet?

You may submit the BWP AQ32 Form and Spreadsheet as either an electronic or hardcopy submittal. Municipal retail sellers must also submit a copy of the "Electric Energy Account" page 57 of their Annual Return to DPU. You may either:

- (1) Submit electronic copies of the BWP AQ 32 Form in Word or Adobe format and the accompanying BWP AQ 32 Spreadsheet (in spreadsheet format, to show calculations) to MassDEP by email to: sue.ann.richardson@state.ma.us; or
- (2) Submit one hardcopy of all materials to: Massachusetts Department of Environmental Protection, Bureau of Waste Prevention, 1 Winter Street, Boston, MA 02108, Attn: Sue Ann Richardson.

11. What are the reporting fees and timelines?

As of July 1, 2012, reporting under BWP AQ 32 "Mandatory Greenhouse Gas Emissions Reporting Form for Retail Sellers of Electricity" is not subject to 310 CMR 4.00 and therefore is not subject to fees and review timelines established under that regulation.

12. What is the annual compliance fee?

As of July 1, 2012 there is no annual compliance fee specifically for this program.

13. What are the regulations that apply to these submittals? Where can I get copies?

The applicable regulations include, but are not limited to:

Massachusetts Air Quality Regulations, 310 CMR 7.00.

The state regulations may be purchased at:

State Bookstore (in State House)
Room 116
Boston, MA 02133
617-727-2834

State House West Bookstore
436 Dwight Street, Room 102
Springfield, MA 01103
413-784-1376

An unofficial copy of these regulations may also be obtained at
<http://www.mass.gov/eea/agencies/massdep/air/regulations/>.



Massachusetts Department of Environmental Protection
Bureau of Waste Prevention – Air Quality

BWP AQ 32 Mandatory Greenhouse Gas Emissions Reporting Form and Spreadsheet for Retail Sellers of Electricity Submittal Completeness Check List

- All applicable questions on the BWP AQ 32 Form have been answered.
- The retail seller's authorized representative has signed Part B.
- All applicable boxes on the BWP AQ 32 Spreadsheet have been completed and the others have been left blank.
- The BWP AQ 32 Spreadsheet has been included in the submittal.
- For municipal retail sellers: A copy of the "Electric Energy Account" page 57 of the Annual Return to DPU has been included with the submittal.
- A copy (for your records) has been made of all of the required materials.

To submit the BWP AQ 32 Form and Spreadsheet, either:

- Submit electronic copies of the BWP AQ 32 Form in Word or Adobe format, the BWP AQ 32 Spreadsheet (to show calculations), and a copy of the "Electric Energy Account" page 57 of the Annual Return to DPU if you are a municipal retail seller to MassDEP by email to: sue.ann.richardson@state.ma.us; or
- Submit one hardcopy of the BWP AQ 32 Form, the BWP AQ 32 Spreadsheet, and a copy of the "Electric Energy Account" page 57 of the Annual Return to DPU if you are a municipal retail seller to:

Department of Environmental Protection
Bureau of Waste Prevention
1 Winter Street
Boston, MA 02108
Attn: Sue Ann Richardson



Massachusetts Department of Environmental Protection

Bureau of Waste Prevention

BWP AQ 32

Mandatory Greenhouse Gas Emissions Reporting Form for Retail Sellers of Electricity

A. Basic Information

Important:

When filling out forms on the computer, use only the tab key to move your cursor - do not use the return key.



Retail Seller Company/Organization Information:

Company/Organization Name

Mailing Address

City/Town

State

ZIP Code

http://

Web Site

Type of Retail Seller (check one):

Competitive Supplier/Electric Utility
(Complete Field Below if Competitive Supplier)

Municipal Electric Department/Light Board

Massachusetts Dept. of Public Utilities (DPU) License #

Retail Seller Contact:

Contact Name

Contact Title

Mailing Address

City/Town

State

ZIP Code

Telephone Number

Fax Number

Email Address

Alternate Contact (optional):

Contact Name

Contact Title

Mailing Address

City/Town

State

ZIP Code

Telephone Number

Fax Number

Email Address

Notes:

- See instructions for information and guidance on using the mandatory AQ 32 spreadsheet to calculate your GHG emissions.
- MWh must be rounded to the nearest whole number.

B. Electricity Generation & Greenhouse Gas Emissions Summary

In the table below, summarize total megawatt hours (MWh) sold as entered in Step 1 of the BWP AQ 32 spreadsheet.

| Emissions Reporting Year | Total MWh Sold |
|--------------------------|----------------|
| | |

Municipal Retail Sellers: Page 57 "Electric Energy Account" of the Annual Return to DPU for the reporting year has been included with this submittal.



Massachusetts Department of Environmental Protection

Bureau of Waste Prevention

BWP AQ 32

Mandatory Greenhouse Gas Emissions Reporting Form for Retail Sellers of Electricity

B. Electricity Generation & Greenhouse Gas Emissions Summary (continued)

Note: MWh must be rounded to the nearest whole number.

In the table below, summarize non-biogenic and biogenic emissions in short tons of greenhouse gases (GHGs) in carbon dioxide equivalents (CO₂e) as calculated in Step 4 of the BWP AQ 32 spreadsheet.

| CO ₂ e Emissions (From BWP AQ 32 Spreadsheet) | From Massachusetts-Based Emission Factors | From Regional Emission Factors |
|---|--|--------------------------------|
| Non-Biogenic Emissions (Short Tons CO ₂ e) | | |
| Biogenic Emissions (Short Tons CO ₂ e) | | |

C. Certification Statement

Note: "The authorized signature... of the responsible official of the entity subject to the requirement to report greenhouse gas emissions in accordance with 310 CMR 7.71(9)" is required by 310 CMR 7.71(9)(e)3.

"I certify that I have personally examined the greenhouse gas emissions report I am submitting and am familiar with the information contained in that report and that, based on my inquiry of those individuals immediately responsible for obtaining the information, I believe that the information is true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including possible fines and imprisonment."

Authorized Signature

Printed Name

Title

Date Signed (MM/DD/YYYY)

Source of Signatory Authority:

If a Corporation:

- President
- Secretary
- Treasurer
- Vice President (if authorized by corporate vote)
- Representative of the above (if authorized by corporate vote and if responsible for overall operation of the facility)

If a Partnership:

- General Partner

If a Sole Proprietorship:

- Proprietor

If a Municipality or Public Agency:

- Principal Executive Officer
- Ranking Elected Official (empowered to enter into contracts on behalf of the municipality or public agency)