Commonwealth of Massachusetts  
Executive Office of Energy and Environmental Affairs  
Department of Energy Resources

MASSACHUSETTS RENEWABLE ENERGY PORTFOLIO STANDARD (RPS)

MASSACHUSETTS ALTERNATIVE ENERGY PORTFOLIO STANDARD (APS)

MASSACHUSETTS CLEAN PEAK STANDARD (CPS)

MASSACHUSETTS CLEAN ENERGY STANDARD (CES, CES-E)

*Instructions for the*

*2024 RPS/APS/CPS/CES Annual Compliance Filing*by Massachusetts Retail Electricity Suppliers

Pursuant to the RPS Class I, RPS Class II and APS Regulations in 225 CMR 14.00, 15.00, and 16.00

Pursuant to the Clean Peak Standard in 225 CMR 21.00

Pursuant to the Clean Energy Standard in 310 CMR 7.75

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| **The 2024 *RPS/APS/CPS/CES Annual Compliance Filing* is due Tuesday, July 1, 2025** |

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# What’s New for 2024

* Last year of Solar Carve-out.
* Solar Carve-out exemption eliminated.
* Banked Solar Carve-out certificates can be used for RPS Class I compliance (does not apply to Solar Carve-out II)
* Eversource East (nee NStar) implemented a new software system which inadvertently assigned the wrong load Asset IDs to some suppliers. Eversource has not yet completed an RBA correction through December 2024 as of the publication of these Instructions. Suppliers should file by July 1 based on the current Load Obligation it received from DOER.
* When Eversource East delivers that final load assignment to DOER, DOER will issue a revised Load Obligation and the CY2024 Compliance Filing will have to be updated, if necessary. This is expected to occur no later than September 2024.

# Filing Contents and Procedure

These Instructions are intended to assist retail electricity suppliers in completing their 2024 *RPS/APS/CPS/CES Annual Compliance Workbook filing. S*ome of the worksheets of the Workbook contain instructions themselves.

The 2024 *RPS/APS/CPS/CES Annual Compliance Workbook is available here:*

[Annual Compliance Information for Retail Electric Suppliers | Mass.gov](https://www.mass.gov/info-details/annual-compliance-information-for-retail-electric-suppliers)

**The completed *2024 RPS/APS/CPS/CES Annual Compliance Workbook* is due by email to DOER at doer.rps@mass.gov no later than Tuesday, July 1, 2025.**

Each emailed *Filing* must include the Supplier name in the subject line and consist of the following:

* Filing Workbook: the completed, emailed Compliance Workbook should be attached as an Excel file (not converted to PDF or any another file extension).
* The NEPOOL GIS report entitled “My Certificates Disposition Report” should be emailed as a comma delimited file (i.e., csv) in Excel spreadsheet format (and *not as an XLSX or PDF*) without any deletions or other revisions, and with filenames specified below. *Important: Please check the “Settled” box only (do not check “Banked” or “Reserved” or “All”, etc.).*

**[LSE name]\_[GIS]\_[Year].csv**

Example: Retail Supplier Name\_GIS\_2024.csv

* Clean Peak Energy Credits (CPECs) should be reported from the GIS “MA CPS CPEC Retirements” report under the Account Holder Reports to report settled CPEC certificates in csv format. The report should be emailed as a comma delimited file (i.e., csv) in Excel spreadsheet format (and *not as an XLSX or PDF*) without any deletions or other revisions, and with filenames specified below.

**[LSE name]\_[CPS]\_[Year].csv**

Example: Retail Supplier Name\_CPS\_2024.csv

* Documentation of any RPS, APS, CPS or CES attributes that do not appear in the GIS “My Certificates Disposition Reports”, if necessary. Please include documentation from GIS if they were settled in the wrong sub-account or Reserved account. Any documentation that is downloaded from GIS must remain in csv format. These certificates should be reported as “Errant” certificates in Tab 4 of the Workbook.
* A signed ACP receipt received from the MassCEC for RPS, APS and CPS (but not for CES or CES-E ACP). *If no ACP is required to be paid for RPS/APS/CPS, no receipt is required.*
* An optional cover message and/or attached letter that provides any additional information or explanation.
* Certification of Accuracy and Non-Double Counting: Each filing must be signed by a duly-Authorized Representative of the Retail Electricity Supplier who shall certify that the information in the filing is true, accurate, and complete, and that the RPS, APS and CPS Generation Attributes reported for RPS, APS, CPS or CES compliance in the filing have neither been sold, retired, claimed or represented as part of electrical energy output or sales, nor used to satisfy obligations in jurisdictions other than Massachusetts.

**If the Filingis incomplete or in any other way unsatisfactory**, **DOER will notify the LSE’s Contact Person(s) and/or Authorized Representative, as appropriate,**

**NOTE that failure to comply** with the requirement of 225 CMR 14.00, 15.00, or 16.00 and 225 CMR 21.00 will subject a Retail Electricity Supplier to the Non-Compliance provisions in 225 CMR 14.12, 15.12, 16.12, and 21.12. DOER retains the right, under 225 CMR 14.11, 15.11, 16.11 and 21.11 to audit the accuracy of all information submitted in or with this Filing, as well as to conduct on-site inspections and to copy records related to RPS, APS or CPS compliance**.**

***NOTE* that failure to comply** with the requirement of 310 CMR 7.75 (CES) may subject a Retail Electricity Supplier to enforcement actions.

* Whenever the Instructions use “RPS” without further specification, it means both RPS Class I and RPS Class II.
* The “Department” or “DOER” refers to the Massachusetts Department of Energy Resources.
* “MassDEP” refers to the Massachusetts Department of Environmental Protection.

**Questions?**

***For RPS/APS/CPS:*** Email [doer.rps@mass.gov](mailto:doer.rps@mass.gov)

***For CES and CES-E:*** Email [climate.strategies@mass.gov](mailto:climate.strategies@mass.gov)

# Introduction to the 2024 Compliance Filing

Under RPS, APS, CPS and CES regulations each Retail Electricity Supplier (“Supplier”) serving retail load in Massachusetts (a.k.a. Load Serving Entity or LSE) must demonstrate compliance annually with 9 different Minimum Standards: RPS Class I (including Solar Carve Out and Solar Carve Out II), the RPS Class II Renewable, the RPS Class II Waste-to-Energy, the Alternative Portfolio Standard, the Clean Peak Energy Standard, the Clean Energy Standard (under the MassDEP) and the Clean Energy Standard-Existing (also under the MassDEP).

RPS compliance means that the mandated percentage (Minimum Standard) of the Supplier’s annual electricity supplied to End-Use Customers, inclusive of line losses, incurred in delivering that supply (together termed “Retail Load Obligation” or just “Load Obligation”), is covered by the Supplier’s ownership of Generation Attributes associated with the output of electric Generation Units qualified by the DOER for RPS Class I (including Solar Carve-Out and Solar Carve-Out II).

APS compliance means that the APS-mandated percentage of the annual Load Obligation is covered by the Supplier’s ownership of Generation Attributes (Alternative Energy Credits or AECs) associated with the efficiency- and fuel-adjusted, net output of energy from facilities qualified by DOER for APS, or Alternative Compliance Credits.

CPS compliance means that the CPS-mandated percentage of the annual Load Obligation is covered by the Supplier’s ownership of Generation Attributes associated with the net output of energy from facilities qualified by DOER for CPS, or Clean Peak Energy Credits (CPECs) or Alternative Compliance Credits.

CES Compliance means that the CES-mandated percentage of the annual Load Obligation is covered by the Supplier’s ownership of Clean Energy Certificates (CECs) or Alternative Compliance Certificates. All RPS Class I renewable generation certificates also represent Clean Energy Certificates. Compliance with the RPS Class I Minimum Standard will go towards meeting the overall CES compliance. The incremental CES obligation (i.e., CES compliance obligation less RPS Class I compliance obligation) is known as the CES incremental requirement or obligation.

CES-E Compliance means that the CES-E mandated percentage of the annual Load Obligation is covered by the Supplier’s ownership of Clean Energy-Existing Certificates (CECs) or Alternative Compliance Certificates. RPS Class I renewable generation certificates cannot be used for CES-E compliance.

***NOTE***Each of the nine classes of Certificates can be used ***only*** for meeting the Minimum Standard for the same class for which it is denoted. ***HOWEVER***, SRECs and SREC IIs are types of Class I RECs and *can* be used towards meeting non-SCO, RPS Class I compliance, but an SREC cannot be used to meet SREC II compliance and vice versa.

***NOTE***  If a Supplier has not acquired by enough Certificates to meet one or more of the Minimum Standards for 2024 by June 15, 2025 (when Q4 2024 GIS Certificate trading ends), it must obtain the equivalent quantity of Alternative Compliance Credits (each denominated as one MWh) equal to its shortfall by making an Alternative Compliance Payment (“ACP”) to the Massachusetts Clean Energy Center (“MassCEC”) at the 2024 Alternative Compliance Payment rate for each standard. The ACP rates per MWh are listed in Table 15 of the Workbook. The information in Table 15 is copied, in turn, to Tab N, which the Supplier will use to notify MassCEC about the details behind its ACP wire transfer.

***NOTE:***  The overall RPS CLASS I compliance obligation (Including the SOLAR CARVE-OUTs) qualifies to meet the CES obligation. The MassDEP has a different payment method for CES and CES-E ACP (see below under CES instructions).

**All information submitted in or attached to the *Filing* is considered to be a public record, *except* for (a) Load Obligation, price, inventory, and product delivery data in the *Compliance Filing Workbook* and the (b) attached NEPOOL GIS reports**, as provided in 225 CMR 14.09(1)(b), 15.09(1)(b), 16.09(1)(b) and 310 CMR 7.75

DOER interprets this to mean that it must keep confidential, to the extent permitted by law, the quantitative information for individual products, but that it may make public the following: all company and product names, all per-company data for regulated utilities (but not their sources of GIS Certificates), and *aggregated* totals of all data for competitive Suppliers.

**This *Filing* uses the terms, definitions, and standards of the RPS Class I, RPS Class II, and APS regulations in effect for 2024, posted on the DOER regulations page of DOER’s RPS/APS website**.

**This *Filing* uses the terms, definitions, and standards of the Clean Peak Energy Standard regulations in effect for 2024, posted on the DOER regulations page of DOER’s CPS website.**

**This *Filing* also uses the terms, definitions, and standards of the Clean Energy Standard (CES or CES-E) (310 CMR 7.75) regulations in effect for 2024, available on the** [**MassDEP Regulations page**](https://www.mass.gov/doc/310-cmr-700-air-pollution-control-regulations).

All terms are understood as referring to their usage for Massachusetts RPS, APS, CPS and CES and not for such programs in other states.

# General Instructions for the Compliance Filing Workbook

The 2024 Compliance Tables for the nine Minimum Standards plus the MassDEP GHG Emissions report are provided as electronic worksheets in an Excel workbook – ***2024 RPS/APS/CPS/CES Annual Compliance Workbook***.

If you utilize ACPs for RPS, APS and/or CPS, then you must wire the ACP payment to MassCEC according to their wire instructions. Then you must copy Tab N to a new file and email that file to the MassCEC (finance@masscec.com).

If you utilize ACPs for CES and/or CES-E, then MassDEP will invoice the supplier for the ACP amount owed sometime after July 1.

The only tables that do *not* require data entry by *all* Filers are numbers 2A, 2B,2C, 2D, 2E, 4 and 15. *If* you have Certificate shortfalls for any of your nine compliance obligations, it will appear in Table 16: Alternative Compliance Payment (ACP) Calculation for All Classes.

1. Filer Info

In 1.1, use the legal name under which you conduct business in the Massachusetts retail electricity market. That name will be copied to all other tabs in the *Workbook*.

The name and title of the Authorized Representative in 1.4 will be copied to Section 3 of the *Workbook*, where that person will sign Tab C., Certification and Tab A., Authorization.

2. Prelim

Preliminary Information and Disposition of SRECs and SREC IIs

Table 1A is for supply data that will be used in all the Compliance Tables (Tabs 5 through 13). Tables 1B and 1C are optional and are included to help you to allocate your SRECs and SREC IIs, if necessary.

Table 1A. 2024 Retail Products and Load Obligations

Column B: NEPOOL GIS Sub-Account and/or Product Name

Enter in the rows of this column the names of all the NEPOOL GIS Sub-accounts where MA retail sales (Retail Load Obligation) have been recorded and where renewable generation certificates have (or should have) been settled. This list will be copied automatically to the other Tables.

**Column C: Total Electricity Supplied under all retail contracts (per 90-Day Resettlement figures from DOER)****[[1]](#footnote-1) MOST IMPORTANT ENTRY IN THE WORKBOOK!**

For each row of sub-accounts, enter your retail sales quantity for that Sub-Account or Product. Your Retail Load Obligation is defined by DOER as the total of the 12 monthly 90-Day Resettlement figures (a.k.a., the Data Reconciliation Process figures) for all your retail load assets in Massachusetts (except for “station service”).

***Your total MWh figure for this table must equal the Total of the Load Obligation spreadsheet that DOER emailed to you (i.e., any sub-accounts should add to the Total Load Obligation).***

The data that were provided to you represented each retail load asset for each month by your host utilities, i.e., the regulated distribution utilities, in whose franchise territories you sold electricity to End-Use Customers. The data you received from DOER has been provided to DOER by the regulated utilities on a confidential basis. That total should be the same as the total that you can calculate from the data provided to you separately by your host utilities. That total is *not*, on the other hand, likely to match the total of the Load Obligation Certificates minted in your GIS account during the four quarters of the year, due to the delayed schedule by which the ISO New England reports 90 Day Resettlement data to the NEPOOL GIS. DOER’s prescribed procedure is meant to correct for those delays. *See the Guideline cited in Footnote 1 for clarification and explanation of this procedure and of DOER’s interpretation of the RPS, APS and CPS Regulations on this subject.*

The *Guideline* provides for and details several possible **adjustments** to the Retail Load Obligation figures that DOER provided to you. You should have contacted DOER immediately if you regarded any adjustment to be needed:

1. Upon receipt of the figures, you should have inspected them and, if you found any discrepancies, contacted both the relevant utility and DOER immediately to ascertain the correct figures. Errors do occur.
2. If you engaged in any inter-LSE transfers of Load Obligation Certificates at the GIS during the Trading Year, you must inform DOER and provide documentation (detailed in the *Guideline*). This should occur only rarely.

The RPS regulations at 225 CMR 14.09(2)(b) also provide that your total retail sales for each MA Retail Electricity Product be “verified by an independent third party satisfactory to the Department.” DOER considers the Load Obligation data that it receives from the regulated distribution utilities (on a confidential basis) as such independent verification. Any variance from those figures must be documented as detailed herein and in the *Guideline*. In addition, DOER reserves the right to require additional documentation directly from any Supplier, including the possibility of an independent audit.[[2]](#footnote-2)

Table 1B. Final Disposition of SRECs (in 2. Prelim tab)

This optional table is meant to assist each Supplier in understanding its options for the best use of SRECs, especially during years of oversupply, as well as in allocating *all* its SRECs. It does this by providing a reminder of the several options, which may have different financial values. Those options are the following:

* banking for future SCO compliance
* deposit into the Solar Clearinghouse Auction Account for sale in this year’s Auction(s) or for return to you with an extended life,
* compliance with the non-SCO portion of the Class I Minimum Standard, ***but***
* ***not*** for compliance with the SCO II.

In addition to those options, a Supplier can obtain value by (a) settling SRECs into a Green Product subaccount as Voluntary RECs in quantities above and beyond what is required for SCO compliance; or (b) selling SRECs to non-GIS entities and retiring them on behalf of such entities by transferring them into the GIS Reserved Account.

This table is also meant to enable DOER to understand for itself and to share in its *Annual Compliance Report* the way SRECs were used within and beyond the RPS marketplace during the Compliance Year.

Table 1C. Final Disposition of SREC IIs (in 2. Prelim tab)

This optional table does the same for SREC IIs as the previous Table IB does for SRECs, and it is identically structured.

TAB 2A: RPS CLASS I Exemption

**Electricity Supplied under Retail Contracts Executed or EXTENDED BEFORE**

**January 1, 2019**

This worksheet (Tab 2a. RPS Class I Exempt) enables Retail Electricity Suppliers to document any Retail Load served under contracts executed or extended before January 1, 2019. Any exempt load reported must incorporate line losses.

The explanation and additional instructions for this procedure, including definition/determination of a contract extension and required documentation, are included in the  [*RPS Class II & APS Compliance Basis Guideline*](https://www.mass.gov/files/documents/2016/08/vk/guideline-on-rps-ii-and-aps-compliance-basis-052510.pdf?_ga=2.85396185.1560526004.1549889219-834529229.1547571937) (*5/25/10). Please note that the exemption of load served under a qualifying exempt contract ends on the effective date of that contract’s subsequent extension*.

The MWh data will be copied to Columns D and E in Table 5 for RPS Class I Compliance. Different Minimum Standards apply to these columns (see Columns L and M of Table 5).

Enter the data for Table 2Ai to the best of your ability to project qualified exempt electrical load in future years. This data is for both DOER planning purposes and providing aggregated market information to all participants

**TAB 2B: SCOII Exemption**

**Electricity Supplied under Retail Contracts:**

**Executed or Extended Before April 25, 2014, and**

**Executed or Extended On or After April 25, 2014, and On or Before May 8, 2016**

This worksheet (Tab 2C. SCO-II Exempt) enables Retail Electricity Suppliers to document any Retail Load served under contracts executed or extended before April 25, 2014, and under contracts executed or extended on or after April 25, 2014, and on or before May 8, 2016. Exempt load is reported in Columns F and H respectively in Table 2c. Any exempt load reported must incorporate line losses.

The explanation and additional instructions for this procedure, including definition/determination of a contract extension and required documentation, are included in the  [*RPS Class II & APS Compliance Basis Guideline*](https://www.mass.gov/files/documents/2016/08/vk/guideline-on-rps-ii-and-aps-compliance-basis-052510.pdf?_ga=2.85396185.1560526004.1549889219-834529229.1547571937) (*5/25/10). Please note that the exemption of load served under a qualifying exempt contract ends on the effective date of that contract’s subsequent extension*.

The MWh data will be copied to Columns D, E and F in Table 6. Columns E and F have different Solar Carve-Out II Minimum Standards (see Columns L and M of Table 6). Since the MWh associated with Column D has 0% Minimum Standard, it does not appear in the calculations).

Enter the data for Table 2Ci to the best of your ability to project qualified exempt electrical load in future years. This data is for both DOER planning purposes and for providing aggregated market information to all participants. All such projections are understood as approximations and subject to change over time.

TAB 2C: CPS Exemption

**Electricity Supplied under Retail Contracts Executed or EXTENDED BEFORE**

**January 1, 2020**

This worksheet (Tab 2D. CPS Exempt) enables Retail Electricity Suppliers to document any Retail Load served under contracts executed or extended before January 1, 2020. Any exempt load reported must incorporate line losses.

The explanation and additional instructions for this procedure, including definition/determination of a contract extension and required documentation, are included in the  [*RPS Class II & APS Compliance Basis Guideline*](https://www.mass.gov/files/documents/2016/08/vk/guideline-on-rps-ii-and-aps-compliance-basis-052510.pdf?_ga=2.85396185.1560526004.1549889219-834529229.1547571937) (*5/25/10). Please note that the exemption of load served under a qualifying exempt contract ends on the effective date of that contract’s subsequent extension*.

The MWh data will be copied to Columns D and E in Table 11 for CPS Compliance. The CPS exempt load is not subject to a Minimum Standard.

Enter the data for Table 2Di to the best of your ability to project qualified exempt electrical load in future years. This data is for both DOER planning purposes and for providing aggregated market information to all participants. All such projections are understood as approximations and subject to change over time.

TAB 4. Errant

CY 2024 Generation Attributes/Certificates NOT Documented by Appropriately Settled NIPOOL-GIS Generation Unit Certificates ("Errant Certificates")[[3]](#footnote-3)

Table Four is for information about 2024 RPS/APS/CPS/CES/CES-E Generation Attributes/Certificates that are from RPS/APS/CPS/CES/CES-E qualified Generation Units that participated in the NEPOOL GIS, but that cannot be documented by NEPOOL GIS in the “My Settled Certificates Reports” or that were not, for whatever reason, encoded as having RPS/APS/CPS or CES Attributes. This should not occur, but on rare occasions it does. The response by a Certificate owner upon realization of the error should be to contact the NEPOOL GIS Administrator at [gis@apx.com](mailto:gis@apx.com) to ask for guidance, which might include referral to DOER for approval.

If timely resolution cannot be reached at the GIS and the certificates remain “unsettled” or improperly encoded, then the Certificate owner must request permission of DOER and/or MassDEP in the case of CES and CES-E, to use these certificates for RPS/APS/CPS/CES/CES-E compliance. In that case, the owner must explain the failure to encode or to complete certificate transfer or settlement on time. If the GIS Certificates were not settled into product sub-accounts, then the Filer must email to DOER copies of the relevant quarterly “Unsettled Certificates” reports as downloaded, un-revised, comma separated, Excel spreadsheets. A similar procedure applies if the Certificates were transferred to the Reserved Certificates account (the latter can occur when a Supplier’s Load Obligation in Quarter 4 is lower than the quantity of Certificates that is needed for compliance, especially if all the year’s Certificates were banked to or acquired in Quarter 4).

Documentation of the information must be provided as an attachment to the *Filing*. If documentation is not provided as NEPOOL GIS reports, then the attached documentation must be specifically verified by an independent third party satisfactory to DOER***, a matter that you must discuss with DOER ahead of time***. Finally, documentation must include a separate, hard-copy letter of assurance satisfactory to the Department that **“the** *[name the type and describe the certificates]***have not otherwise been, nor will be, sold, retired, claimed or represented as part of electrical energy output or sales, or used to satisfy obligations in jurisdictions other than Massachusetts”**, signed by the Authorized Representative who signs the Filing.

Note that the total for each of the several types of Attributes/Certificates will be copied automatically from Table 4B to a cell just under the Total cell for the “Not Documented” columns. If the value copied from Table 4B does not match the relevant Total cell in a compliance table, then either you have made an error and must correct it, or you must attach an explanation with the Filing.

***Contact the RPS Program Manager for further guidance on satisfactory documentation and verification, or for situations not clearly covered here.***

TAB 5: RPS I non-SCO

**Table 5: RPS Class I Annual Compliance Calculations (net of the Solar Carve-Outs)**

**RPS Class I Compliance Table – Brief Summary**

The name of each Massachusetts NEPOOL GIS sub-account will be copied from Column B of Table 1A to Column B of this table. In addition, the total quantity of electricity sold (Retail Load Obligation) under each product will be copied automatically from Column C of Table 1A to Column C of this table. The information in Columns B and C of Table Two also will be copied automatically to the other 5 Compliance Tables.

The total quantity of Class I Exempt Load will be copied to Column D from Column F of Table 2A. The total net quantity of Class I Load will be copied to Column E from Column G of Table 2A.

In Columns F through I, enter the quantity of RPS Class I Renewable Generation Attributes[[4]](#footnote-4) that you have acquired (as CY 2024 GIS Certificates. Errant or Banked from the two previous CY Filings) and now own for the purpose of RPS Class I Annual Compliance in CY 2024. See the Detailed Instructions below.

* *Most of the instructions for Table 5 are identical to the instructions for Tables 6 through 11.*

**Procedure for Determination of Retail Sales as Retail Load Obligation:**

In accordance with the [*Guideline*](http://www.mass.gov/eea/docs/doer/rps-aps/rps-compliance-basis-guideline.pdf)dated May 24, 2012,[[5]](#footnote-5) and subject to certain adjustments provided in that *Guideline*, each Supplier will regard and use as the total electricity sold to its End-Use Customers (Table 1A, Column C) the figure provided by DOER in a “Load Obligation” spreadsheet attached to an email sent to the Supplier in mid-May. That figure should be the *same* as the total that the Supplier can calculate from data provided to it separately by its host utilities. However, that figure is *not* likely to match the total of the Load Obligation Certificates minted in its GIS account during the four quarters of the year, due to the delayed schedule by which the ISO New England reports 90 Day Resettlement data to the GIS Administrator. The *Guideline* and the procedure detailed therein are meant to correct for those delays and to ensure that all Suppliers use the same basis for their compliance calculations.

**REC Data and Formulas:**

**Detailed Column Instructions for RPS Class I Compliance and Documentation of Information**

Column B: Sub-Account and/or Product Name

This information will be copied automatically from Table 1A, Column B and cannot be changed here.

Column C: Total Electricity Sold in CY 2024 for each Retail Electricity Product[[6]](#footnote-6)

This information will be copied automatically from Table 1A, Column C and cannot be changed here.

Column D: Total Electricity Sold in CY 2024 for each Retail Electricity Product that were Executed or Extended before January 1, 2019.

This information will be copied automatically from Table 2A, Column E and cannot be changed here.

Column E: Total Electricity Sold in CY 2024 for each Retail Electricity Product that were Executed or Extended on or after January 1, 2019.

This information will be copied automatically from Table 2A, Column F and cannot be changed here.

Column F: CY 2024 NEPOOL GIS MA Class I Renewable Generation Unit Certificates[[7]](#footnote-7)

List the total quantity of MA Class I Renewable Generation Unit Certificates (RECs[[8]](#footnote-8)) recorded for each Retail Electricity Product in your relevant NEPOOL GIS subaccounts. Include all settled Class I non-solar carve out RECs intended to meet RPS Class I compliance and for future banking of RPS Class I RECs. *HOWEVER, please do not include Class I RECs intended for CES compliance (and CES banking)*.

Documentation for Column F.

For all RECs used for compliance, please provide documentation as an Attachment to the *Filing in the form of* the NEPOOL GIS “My Certificates Disposition - Settled” report for the 2024 Compliance Year.

* Although, for your own purposes, you can sort, filter, calculate, etc., downloaded GIS spreadsheets, DOER requires that you submit for your Compliance Filing the original downloaded version of each. You **may not delete, hide, or omit any rows of the GIS reports, including those for Unassigned, Unsettled, or Residual Mix certificates, and you may not delete any rows for other states.**
* Please do not download the GIS report until a few days after the end of the fourth quarter’s trading period. To do it prematurely can result in data that has not been finalized at the end of a year.
* Download each report as a **comma-separated value (csv) formatted MS Excel file.**
* DOER will ***not*** accept GIS reports that are not named and formatted as specified above
* *Please do not mail hard copies of these GIS reports*.

***NOTE!*** *If you use any SRECs or SREC IIs for RPS Class I compliance it is helpful if you report their quantity in row “I” of Table 1B or 1C.*

***NOTE!*** If any of your certificates were not settled in retail product sub-accounts or were **not** correctly encoded for RPS, do not report them in Column F. Report them in Table Four and Column G of Table 5.

**Column G: CY 2024 RPS Class I Attributes not Documented by Settled NEPOOL GIS MA Class I Renewable Generation Unit Certificates[[9]](#footnote-9)**

Column G reports any 2024 RPS Class I RECs that could not, for what**ever** reason, be documented by the NEPOOL GIS “My Settled Certificates Disposition” reports. The number in the Total cell G25 should match the total of G26 carried over from Table 4. If the two values do not match, either you have made an error and should correct it, or you must include or attach an explanation with your Filing.

Columns H & I: Banked Attributes from the CY 2022 and/or 2023 *Annual Compliance* *Filings*[[10]](#footnote-10)

If you have any Banked Attributes from 2022 reported to you by DOER, enter them in Column H. *If any available 2022 banked RECs are not used for CY 2024 compliance, they will expire as unused.*

If you have Banked Attributes from 2023 reported by DOER to you, enter them in Column I. Any Banked Certificates from 2023 could be held and used for CY 2025 compliance instead.

***NOTE! Banking has a differing definition between NEPOOL-GIS and DOER! Surplus Attributes (RECs) cannot be banked between years within the NEPOOL- GIS.***

***NOTE! Any certificates left in the GIS Banking account at the end of Q4 trading will be swept into Unsettled Certificates as Residual Mix certificates. Do not leave any certificates in the GIS Banking account at the end of Q4 trading.***

***NOTE! The NEPOOL GIS Reserved Account is also not intended for banking any assachusetts renewable certificates.***

Column J: Leftover SCO Banked Attributes used for 2024 *Annual Compliance* *Filings*

If you have any leftover SCO Banked Attributes after meeting SCO compliance you may enter them in Column J.

Column K: CY 2024 Alternative Compliance Credits (from Alternative Compliance Payments)[[11]](#footnote-11)

*Table 5 will execute this calculation automatically, and you cannot change the calculated result.*

The Compliance Table spreadsheet automatically calculates the amount of Alternative Compliance Credits, if any. This is the number of Alternative Compliance Credits that is subject to the Alternative Compliance Payment.

**IMPORTANT NOTE**: To get credit for these ACP Credits, you will need to make an Alternative Compliance Payment (ACP) to the MassCEC ***no later than Friday*, June 27, 2025**, for the MassCEC to have sufficient time to process the payment and e-mail you a signed ACP receipt (Tab N) that you must include with your electronic filing by July 1.

* Table 15A of the *Workbook* will automatically calculate the amount of your ACP by multiplying the total of your unmet RPS Attribute obligation from Column J of this Table by the Class I ACP Rate for CY 2024.
* The data in Table 15A will be copied to Tab N which you to email to the MassCEC notifying them of your APC wire remittance.
* MassCEC will email you a signed copy of Tab N that you must in turn email to DOER with your compliance filing as proof that your ACP has been paid.

Column L: Total of Columns F through K for Each Product

Table 5 will execute this calculation automatically, and you cannot change the calculated result.

The column head is self-explanatory. The result(s) should equal or exceed the Column O figure(s).

Column M: Column M: Obligation for Total Electricity Sold in CY 2024 for each Retail Electricity Product that were Executed or Extended before January 1, 2019.

Column M calculates the obligation for load under contracts that were executed or extending before January 1, 2019 (see column D).

*Table 5 will execute this calculation automatically, and you can*not *change the calculated result.*

Column N: Total Electricity Sold in CY 2024 for each Retail Electricity Product that were Executed or Extended on or after January 1, 2019.

Column N calculates the obligation for load under contracts that were executed or extending before January 1, 2019 (see Column E).

*Table 5 will execute this calculation automatically, and you can*not *change the calculated result.*

Column O: Total Load Obligation for RPS Class I before netting of Solar Carve-Outs.

Colum O adds Columns M and N.

*Table 5 will execute this calculation automatically, and you can*not *change the calculated result.*

Column P: Total Sales for each Product or Product subtotal, minus the total Solar Carve-Out and the total Solar Carve-Out II Obligations (from Tables 6 and 7)

Column P calculate the RPS Class I obligation less the SCOI obligation and the SCOII obligation. The result is the net obligation for RPS Class I.

*Table 5 will execute this calculation automatically, and you can*not *change the calculated result.*

Columns Q, R & S: Calculation of Excess Attributes from 2024[[12]](#footnote-12)

These three columns determine if you have any Attributes more than the number needed for RPS Class I compliance in CY 2024, and, if so, how many may be used for Banked Compliance in one or both of the next two Compliance Years. You cannot bank an amount greater than the banking limit.

*The spreadsheet will automatically execute these calculations, and you* cannot *change the calculated result.*

TAB 6. SCO

**Table 6: RPS Solar Carve Out (SCO) Annual Compliance Calculations**

Column D: Total Electricity Supplied in CY 2024 [including line losses] under Contracts Executed or Extended on or before 6/28/2013[[13]](#footnote-13)

The data in this column will be *copied automatically* from Column E of Table 2B.

*You cannot change the information copied from that table.*

Column E: Total Electricity Supplied in CY 2024 [including line losses] under Contracts Executed or Extended after 6/28/2013.

The data in this column will be *copied automatically* from Column F of Table 2B, which you have already completed.

*You cannot change the information copied from that table.*

Column F: CY 2024 NEPOOL GIS MA Solar Carve-Out Unit Certificates (SRECs)

Enter the quantity of MA SRECs for each Retail Electricity Product in the Table. These quantities are documented by the NEPOOL GIS “My Settled Certificates.”

***NOTE!* Solar Credit Clearinghouse Auction Reminted SRECs that are vintage 2022 or 2023 are** to be treated in Table 6 the same as vintage 2024 SRECs, and NOT as “Banked” SRECs. The reason is that, unlike Banked Attributes/Certificates, they are still tradeable in the NEPOOL GIS, and must be settled in a retail subaccount to be used towards 2024 compliance. Enter them in column F, not in the Banked Certificates columns (H & I).

***NOTE***  Re-minted vintage 2021 SRECs have a 2-year shelf life at the GIS, so they, can be used for RPS compliance in CY 2024. ***If re-minted vintage 2021 SRECs are not used for CY 2024 compliance, they will become unsettled certificates as of midnight on June 15th***. Re-minted vintage 2023 SRECs have a 2-year shelf life and can be used through CY 2025

***NOTE!*** *If* **any** *of your SRECs were* **not** *settled in retail product sub-accounts or were* **not** *correctly encoded as SRECs, you may* **not** *include them in Column F figures. Instead, you* **must** *include them in Column G and in Table 4A.*

Column G: CY 2024 RPS Solar Carve-Out Attributes not Documented by Settled NEPOOLGIS “MA Solar Carve-Out Unit” Certificates (SRECs)[[14]](#footnote-14)

Column G is for 2024 MA Solar Carve-Out Renewable Generation Attributes that ***cannot***, for whatever reason, be documented by NEPOOL GIS “My Settled Certificates” reports. For the quantity of MA SRECs listed in Column G of the Compliance Table, if any, provide information in Table Four. See the Instructions for Table Four. The number, if any, in the Total cell of Column G of Table 6 must equal the MWh total for SRECs in Table 4B, which will be *copied automatically* from Table Four to a cell beneath the Totals cell of Column G. If the two values do not match, either you made an error to correct, or you must include or attach an explanation with your *Filing*.

Column H: Banked Attributes from the CY 2022 Annual Compliance Filing

If you have Banked Attributes from 2022 (from Certificates approved by DOER as bankable surplus SRECs from your 2022 Filing and not used for your 2023 Filing), enter them here. *If 2022 banked SRECs are not used for CY 2024 compliance, they will expire as unused. [Note: any leftover 2022 Banked SCO certificates after meeting compliance can be used for RPS Class I.]*

Column I: Banked Attributes from the CY 2023 Annual Compliance Filing

If you have Banked Attributes from 2023 (from Certificates approved by DOER as bankable surplus SRECs from your 2023 *Filing*), and you choose to apply them toward your 2024 SREC compliance obligation, then enter the chosen quantity here. *[Note: any leftover 2023 Banked SCO certificates after meeting compliance can be used for RPS Class I.]*

Column J: CY 2024 Alternative Compliance Credits (from Alternative Compliance Payments)

*Follow the same instructions as for RPS Class I, Table 5, Column J.*

Column K: Total of Columns F through J for Each Product

The column heading is self-explanatory. The result(s) should equal or exceed the Column N figure(s).

*The spreadsheet will execute this calculation automatically, and you cannot change the calculated result.*

Column L: Calculation of Obligation under contracts executed before 6/28/2013 for each Product.

*The spreadsheet will execute this calculation, and you cannot change the calculated result.*

Column M: Calculation of Obligation under contracts executed on or after 6/28/2013 for each Product.

*The spreadsheet will execute this calculation, and you cannot change the calculated result.*

Column N: Total CY 2024 Solar Carve-Out Obligation [=L+M]

This column calculates the compliance total of the bifurcated Minimum Standards rounded to the nearest whole MWh. [This total SCO obligation is subtracted from the overall RPS Class I Compliance Obligation in Table 5, Column O].

*The spreadsheet will execute this calculation, and you cannot change the calculated result.*

Columns O, P, & Q: Calculation of Excess Attributes from 2024

These three columns determine if you have any Attributes more than the number needed for RPS compliance in CY 2024, and, and, if so, how many may be used for Banked Compliance in one or both of the next two Compliance Years. You cannot bank an amount greater than the banking limit.

The Banking Limit for Solar Carve-Out Renewable Generation is **10%** of the amount needed for compliance in the year the Attributes were generated.[[15]](#footnote-15)

Explanations are in the headings of the three spreadsheet columns and are embodied in the formulas in the Totals row.

These calculations use only column totals, not individual Product figures.

If you have more surplus SRECs than the bankable limit, see options identified in the instructions for Table 1B.

*The spreadsheet will automatically execute these calculations, and you cannot change the calculated result.*

TAB 7. SCOII

Table 7: RPS Class I – Solar Carve Out II (SCO II) Annual Compliance Calculations

Column B: Sub-Account and/or Product Name

*This information will be copied automatically from Table 1A, Column B and cannot be changed here.*

Column C: Total Electricity Sold in CY 2024 for each Retail Electricity Product[[16]](#footnote-16)

*This information will be copied automatically from Table 1A, Column C, and cannot be changed here.*

Column D: Total Electricity Supplied in CY 2024 under Contracts Executed or Extended before 4/25/2014[[17]](#footnote-17)

The information in this column will be *copied automatically* from Column E of Table 2C. This quantity is ***exempt*** from any Solar Carve-Out II Minimum Standard.

**Column E: Total Electricity Supplied in CY 2024 under Contracts Executed or Extended or after 4/25/2014 and on or before 5/8/2017.**

The information in this column will be *copied automatically* from Column G of Table 2C. This quantity is subject to a Solar Carve-Out II Minimum Standard.

**Column F Total Net Electricity Supplied in CY 2024 under non-Exempt Contracts.**

The information in this column will be *copied automatically* from Column H of Table 2C. This quantity is subject to a Solar Carve-Out II Minimum Standard.

Column G: CY 2024 NEPOOL GIS MA Solar Carve-Out II Generation Certificates (SREC IIs)[[18]](#footnote-18)

Enter the quantity of MA SREC IIs for each Retail Electricity Product in this Column. These quantities are documented by the NEPOOL GIS “My Certificates Disposition” report(s), which already have been explained above in the instructions for Column D of Table 5, Class I.

***NOTE!*** **Solar Credit Clearinghouse Auction Re-minted SRECs IIs** are to be treated in Table 6 the same as vintage 2024 SREC IIs, not as “Banked” SREC IIs. The reason is that, unlike *Bank*ed Attributes/ Certificates, they are still tradeable in the NEPOOL GIS, and must be settled in a retail subaccount to be used towards 2024 compliance. Enter them here in column G, not in the *Banked* Certificates columns (I and J).

***NOTE!*** *If* **any** *of your SREC IIs were* **not** *settled in retail product sub-accounts or were* **not** *correctly encoded as SREC IIs, you may* **not** *include them in Column F figures. Instead, you* **must** *include them in Column H and in Table 4A.*

Column H: CY 2024 RPS Solar Carve-Out Attributes not Documented by Settled NEPOOL GIS SCO II Certificates [SREC IIs][[19]](#footnote-19)

Column H is for 2024 MA Solar Carve-Out II Renewable Generation Attributes that ***cannot***, for whatever reason, be documented by NEPOOL GIS “My Certificates Disposition” report(s). For the quantity of MA SREC IIs listed in Column G of the Compliance Table, if any, provide information in Table Four. The number, if any, in the Total cell of Column G must equal the MWh total for SREC IIs in Table 4B, which will be *copied automatically* from Table Four to a cell beneath the Totals cell of Column G. If the two values do not match, either you have made an error and should correct it, or you must include or attach an explanation with your *Filing*.

Column I: Banked Attributes from the CY 2022 Annual Compliance Filing

If you have available SRECII Banked Attributes from 2022 (from Certificates approved by DOER as bankable surplus SRECIIs from your 2022 Filing and not used for your 2023 Filing), enter them here. *Any 2022 banked SRECIIs that are not used for CY 2024 compliance will expire as unused.*

Column J: Banked Attributes from the CY 2023 Annual Compliance Filing

If you have SRECII Banked Attributes from 2023 (from Certificates approved by DOER as bankable surplus SRECIIs from your 2023 *Filing*), and you choose to apply them toward your CY2024 SRECII compliance obligation, then enter the chosen quantity here. Any Banked SRECIIs attributed from 2023 could be held and used for CY 2025 compliance instead.

Column K & L See descriptions for Columns J and K for SRECs above.

Column M Obligation for Load under Contracts Executed or Extended On or After April 25, 2014, and Before May 8, 2017

This column calculates the Compliance Obligation of the contracts executed or extended after April 25, 2014, and on or before 5/8/2017. It multiplies Column E times the applicable Minimum Standard.

Column N Obligation for Load under Contracts Executed or Extended On or After May 8, 2017

This column calculates the Compliance Obligation of the contracts executed or extended on or after May 8, 2017. It multiplies Column F times the applicable Minimum Standard.

Column O: Total Obligation for SCO II

This column adds Columns M and N to derive the SREC II Compliance Obligation.

T*he spreadsheet will execute this calculation, and you can*not *change the calculated result.*  The result will be subtracted from the overall Class I Minimum Standard in Table 5, Column O.

TAB 8. RPS II RenEn

Table 8: RPS Class II Renewable Generation Annual Compliance Calculations

Self-explanatory. See Instructions for Table 5 for more information.

TAB 9. RPS II Waste Energy

Table 9: RPS Class II Waste Energy Annual Compliance Calculations

Self-explanatory. See Instructions for Table 5 for more information.

TAB 10. APS

Table 10: APS Annual Compliance Calculations

Self-explanatory. See Instructions for Table 5 for more information.

TAB 11. CPS

Table 11: CPS Annual Compliance Calculations

Self-explanatory. See Instructions for Table 5 for more information.

TAB 12. CES

Table 12: Clean Energy Standard (CES) Annual Compliance Calculations

**NOTE** RPS Class I banked certificates cannot be used for CES compliance and vice versa.

Column B: Sub-Account and/or Product Name

*This information will be copied automatically from Table 1A, Column B and cannot be changed here.*

Column C: Total Electricity Sold in CY 2024 for each Retail Electricity Product, as defined in 225 CMR 14.09(2)(b)[[20]](#footnote-20)

*This information will be copied automatically from Table 1A, Column C and cannot be changed here.*

*The following sequence (out-of-order) demonstrates how the net CES compliance obligation is calculated.*

Column L: Total CY 2024 Clean Energy Standard Obligation

*This information with be automatically calculated.*

Column K: CY 2024 RPS Class I Compliance Obligation

*This information with be automatically calculated.*

This column is taken from Column N of TABLE 5: Renewable Energy Portfolio Standard (RPS) Class I Annual Compliance Calculations.

Column J: CY 2024 Clean Energy Standard Net Obligation

*This information with be automatically calculated.*

This column subtracts Column K from Column L. In other words, it determines the net CES compliance obligation after subtracting the RPS Class I compliance obligation from the Total CES compliance obligation.

**Column D: CY 2024 NEPOOL GIS Clean Energy Generation Certificates (CECs) applied to 2024 CES compliance.**

Enter the quantity of Clean Energy Generation Certificates (CECs) being placed towards compliance with the CES.

Column E: CY 2024 Clean Energy Attributes NOT documented by Settled NEPOOL GIS CECs

*This information will be copied automatically from Table 4.*

Column F: Banked Attributes from the CY 2022 Annual Compliance Filing

If you have available CES Banked Attributes from 2022 (from Certificates approved by DOER as bankable surplus CECs from your 2022 *Filing and not used for your 2023 Filing*), enter them here. Any *2022 banked CECs that are not used for CY 2024 compliance will expire as unused.*

Column G: Banked Attributes from the CY 2023 Annual Compliance Filing

If you have CES Banked Attributes from 2023 (from Certificates approved by DOER as bankable surplus CECs from your 2023 *Filing*), and you choose to apply them toward your 2024 CES compliance obligation, then enter the chosen quantity here. Any Banked CECs attributed from 2023 could be held and used for CY 2025 compliance instead.

Column H CY 2024 Clean Energy Compliance Credits, from ACPs

*Automatically calculated by subtracting columns D and E from column J. Result transferred to Table 13b.*

* Table 13b of the *Workbook* will automatically calculate the amount of your ACP by multiplying the total of your unmet net CES obligation from Column H of this Table by the CES ACP Rate for CY 2024.
* MassDEP will send an invoice to the supplier for the Total ACP amount in Table 13b. Payment instructions and due date will be included on the invoice.

Column I: Total Net CES Attributes

*This information will be automatically calculated.*

Columns O, P, and Q: Banking

*The spreadsheet will automatically execute these calculations, and you cannot change the calculated result.*

These three columns determine if you have any Attributes more than the number needed for CES incremental compliance in CY 2024, and, if so, how many may be used for Banked Compliance in 2024 or 2024. You cannot bank an amount greater than the banking limit.

TAB 13. CES-E

Self-explanatory. See Instructions for Table 5 for more information.

**NOTE: No load exemption is allowed beginning with Compliance Year 2024.**

**NOTE No banking is allowed for CES-E.**

TAB 14. GHG

Calculations of Biogenic and Non-Biogenic GHG Emissions represented by NEPOOL-GIS renewable or clean energy certificates

*THIS FORM IS REQUIRED TO BE FILLED OUT AS IT WILL BECOME PART OF YOUR CY2024 AQ32 (due September 15, 2025)*

Please see the instructions on Tab 14. GHG, of the 2024 RPS/APS/CPS/CES Annual Compliance Workbook. Please contact [climate.strategies@mass.gov](mailto:climate.strategies@mass.gov) if you have any question on how to fill out the form.

TAB 15. GREEN

Table 15: Green Power Product Calculation (RPS Class I Only)

Table 15 is for information to document your use of 2024 RPS Class I Renewable Generation Attributes to satisfy the marketing claims of Green Power Products, *as distinguished from* your use of *other* 2024 RPS Class I Renewable Generation Attributes for 2024 RPS compliance. Each Product listed in this Table should *also* appear as a separate sub-account in your GIS documentation and, therefore, must be listed as a separate sub-account in the RPS Class I Compliance Table 5 of this *Filing*, along with its total retail sales carried forward from Table 1A (Tab 2. Prelim).

Please entire in Column E of Table 15 the 2024 RPS Class I Renewable Generation Attributes used to fulfill product marketing claims over and above the compliance obligation for the same sub-account shown in Table 5. The GIS My Certificates Disposition Report should include for each Green sub-account all the RPS Class I renewable certificates used to fulfill the standard obligation and the green marketing claims (i.e., the sum of all such RPS Class I renewable certificates for each sub-account should equal the amount reported in Table 5 and the amount reported in Table 15).

***Note*: I**f you transferred any RPS Class I RECs into the NEPOOL GIS **Reserved Account** as Voluntary Renewable Energy for individual retail customers *in Massachusetts*, you must inform DOER and attach to your emailed *Filing* a spreadsheet formatted copy of the relevant documentation. That is because those “VRECs” can qualify for the set-aside of Carbon Allowances under provisions of the Regional Greenhouse Gas Initiative (“RGGI”). See the information on Green Power Products and RGGI, on pages 24-25. If you have any questions about this provision, please contact the RPS Program Manager.

TAB 15. ALL ACPs

Table 15A shows the calculated ACP owed by each class (except incremental CES) and the resultant total ACP. This table cannot be modified. The results of Table 15A are carried forward to Tab N which must be emailed to MassCEC when payment is made.

Table 15B shows the calculated ACP owed for incremental CES. This table cannot be modified. MassDEP will send an invoice to the Supplier for the total amount it owes in ACP. See notes on Table 15B for additional instructions.

TABS C and A

This section consists of the last two worksheets, which are unnumbered but labeled as tabs C and A.

Tab C. Certification is a form on which the Authorized Representative named in Section 1.4 must sign and date three times.

The first two relate to Massachusetts Renewable, Alternative and Clean Energy Portfolio Standards Certifications. First, the Authorized Representative certifies that the Generation Attributes used for RPS, APS, and CPS compliance have not been double counted by any other use, and second, that the *Filing* is true, accurate, and complete.

The Authorized Representative also must sign the Massachusetts Clean Energy Standard Certification.

Tab C. Authorization is meant to assure DOER that the Authorized Representative is, in fact, authorized by the filing entity to sign the Filing on behalf of the company. **You *must* enter the “basis for this Statement of Authorization” in the large text box.** Note that the filing entity *may* substitute its own document to assure DOER of the Authorized Representative’s authorization.

These two pages should be electronically sighed by the Authorized Representative. Alternatively, they could be printed out, signed, saved, and scanned as a pdf and emailed to DOER along with the rest of the Supplier’s filing.

TAB N

Notification and Instructions for Wiring ACPs to the MassCEC

Tab N is for Supplier’s that have an RPS, APS or CPS ACP only. See Table 11 for CES/CES-E ACP instructions.

Tab N is to be used to notify the Massachusetts Clean Energy Center (MassCEC) of the types and amounts of any ACPs that the Supplier is using toward RPS, APS and CPS compliance in lieu of available Certificates. The table on this tab will populate automatically from Table 16. The only additional information that must be added is the ACP contact person and their email. You may use information from Tab 0 or, if you prefer, enter different information for ACP remittance purposes. In addition, a cell is provided on this form in case the wire transfer will have a different name on it than the Retail Supplier name; if that is *not* the case, simply leave it blank.

***NOTE!*** Only one Alternative Compliance Payment is required to cover all classes owing an ACP.

You must e-mail Tab N to the MassCEC on the same day as you wire the ACP, so that the MassCEC can match the amount of the remittance to your Supplier name and to your particular ACP Credits. Please print and email Tab N to:

finance@masscec.com

If you have any questions about the wiring instructions or wiring procedure, please contact MassCEC at:

finance@masscec.com.

The MassCEC will, upon receipt of your ACP, email you a signed Tab N ACP receipt that lists the dollar amounts and MWh of Credits for each type and class of ACP that you remit.

***NOTE!*** Upon receiving your signed ACP Receipt (Tab N.) from MassCEC, you must email it to DOER as part of your Compliance Filing.

***NOTE!*** The ACP wire payment should be made no later than Thursday, June 27, 2025

***NOTE!*** However, do **not** delay email submission of your Compliance Filing if you have not yet received your ACP Receipt from MassCEC. Email the Filing **on time,** and then email the ACP Receipt to the same DOER email address as soon as you receive it.

***NOTE!*** *If no ACP is made, no receipt (Tab N) is required by DOER.*

## Guideline on Retail Electricity Products, Green Power Products, and RGGI[[21]](#footnote-21)

* **Retail Electricity Products**

Retail Electricity Suppliers are reminded that they are required to comply in each Compliance Year regarding each individual Retail Electricity Product that they offer, and that each such Retail Electricity Product (including Basic Service) must have its own sub-account at the NEPOOL GIS. The DOER will accept GIS Certificates as documentation for RPS, APS, CPS and CES compliance only if the Certificates are included in “My Certificates Disposition Report” from NEPOOL GIS sub-accounts. However, DOER may accept other GIS Certificates in its sole discretion and only under unusual circumstances.

**Retail Electricity Product** is defined in the S regulations at 225 CMR 14.02, 15.02, 16.02, 21.02 and 310 CMR 7.75 (2) as follows:

*An electrical energy offering that is distinguished by its Generation Attributes and that is offered for sale by a Retail Electricity Supplier to End-Use Customers in Massachusetts.*

**Generation Attribute** (“Attribute”) is defined at 225 CMR 14.02, 15.02, & 16.02 as follows:

A non-price characteristic of the electrical energy output of a Generation Unit including, but not limited to, the Unit’s fuel type, emissions, vintage and RPS [or APS] eligibility.

Thus, any retail product offering that makes an Attribute-based marketing claim – for example, a “green” product, a “clean” product, or a “50% renewable” product – would (1) be a Retail Electricity Product under RPS and APS, (2) require its own NEPOOL GIS sub-account, and (3) need to be demonstrably in compliance with the RPS and APS Minimum Standards at 225 CMR 14.07, 15.07, & 16.07. Multiple retail product offerings to customers for which *different* Attribute-based claims are *not* made would ***not***, for RPS purposes, need to be differentiated as separate Retail Electricity Products under RPS and, therefore, would ***not***, for RPS purposes, require separate GIS sub-accounts. A Supplier ***is*** free, however, to establish separate GIS sub-accounts for non-RPS/APS purposes.

If a Supplier used NEPOOL GIS sub-accounts in 2024 for Massachusetts products that were *not* distinguished by Attributes of interest for RPS compliance (e.g., separate sub-accounts for Basic Service, for residential or commercial, for a particular municipality, for some large customers, etc.), the Supplier does not need to demonstrate compliance separately for such accounts.

The RPS and APS regulations at 225 CMR 14.09(2)(b), 15.09(2)(b), and 16.09(2)(b) require that the total retail sales for each Massachusetts Retail Electricity Product be “verified by an independent third party satisfactory to the Department, consis10t with the Guideline.” For CY 2024, the verification requirement shall be met as specified in the instructions for Column C of Table 5 (Class I) of the *Compliance Filing Workbook*.

Finally, each Retail Electricity Product must comply with the RPS and APS Minimums Standards *in addition to* any possible marketing claim regarding supplying a certain percentage of electricity from renewable or alternative energy sources.

* **Green Power Products**

A Green Power Product is a product for which the Retail Electricity Supplier claims that it is providing electricity from renewable sources in excess of what is required for RPS compliance in the same year. ***NOTE!*** A Supplier ***cannot*** use any RPS Class I Renewable Generation Attributes/RECs for RPS compliance in this *Filing* ***if*** those same Attributes/RECs were also used or are being used to satisfy marketing claims for a Green Power Product in the same or any other Compliance Year, either in Massachusetts or in any other state or province.

DOER does not have responsibility for monitoring or ensuring compliance with retail marketing claims or representations. Nevertheless, if any of your Products during CY 2024 was a Green Power Product, then you must be prepared to demonstrate to the satisfaction of the Department that *none* of the RPS Class I Renewable Generation Attributes/RECs (including any Alternative Compliance Credits) used to satisfy the marketing claims or representations of such Products were also used for CY 2024 RPS Compliance. DOER retains the right, under 225 CMR 14.11 to audit the accuracy of all information submitted in or with this *Filing*, as well as to conduct on-site inspections and to copy records related to RPS compliance.

**NOTE:** Table 15 in the *Compliance Filing Workbook* will provide DOER with minimum accounting for the RPS Renewable Generation Attributes used in Green Power Products.

* **Green Power Products, Voluntary Renewable Energy (VRE), and RGGI**

Since Compliance Year 2009, a Retail Electric Supplier that provides Green Power Products to end-use (retail) customers in Massachusetts consisting of RPS Class I Certificates *above the RPS Class I Compliance Obligation*, can report such “voluntary” Certificates to DOER for the purpose of setting aside an appropriate amount of Carbon Allowances from the Regional Greenhouse Gas Initiative (RGGI) auction.[[22]](#footnote-22) This provision enables green product marketers to claim that the renewable energy will result in reductions in greenhouse gas emissions under the RGGI framework. The Voluntary Renewable Energy (VRE) RGGI Set-Aside program was established by DOER under 225 CMR 13.14: Voluntary Renewable Energy (VRE) Accounting. Any Supplier that documents in Table 15 the use of RPS Class I Certificates for Green Power Products is assumed to have retired them by or for Massachusetts residents, organizations, or companies, and may be contacted by DOER to confirm the marketing claims.

1. 225 CMR 14.09(2)(a) and (b). ***NOTE!*** **See the *Guideline for Retail Electricity Suppliers on the Determination of Sales to End-Use Customers for Calculating their Annual RPS & APS Obligation*** (May 24, 2012), on-line at <http://www.mass.gov/eea/docs/doer/rps-aps/rps-compliance-basis-guideline.pdf>. [↑](#footnote-ref-1)
2. In case DOER does require additional verification, note the following methods by which a Supplier offering an attribute-based product could verify its Product sales without an audit:

   (a) If a Supplier's Product is Green-E certified, the audit for that certification would suffice.

   (b) If a Supplier uses an electronic business transactions (EBT) provider to manage the customers switching to its Product, that provider would qualify as a third party for verification.

   (c) A Supplier could set up a new supplier account when using EBT to sign up customers in each utility service territory. [↑](#footnote-ref-2)
3. 225 CMR 14.09(2)(c)2. [↑](#footnote-ref-3)
4. RPS Class I Renewable Generation Attribute, which is defined in 225 CMR 14.02, is signified in a NEPOOL GIS Certificate as MA Class I Renewable Generation Unit. A GIS Certificate with a MA Class I Renewable Generation Attribute is termed a “REC” (renewable energy certificate or credit) or a “Class I REC” in common marketplace parlance. ***NOTE!*** The acronym “REC”, which is not defined in MA Regulations, also can refer informally to a GIS certificate earned by a Renewable Generation Unit that is not qualified by DOER for RPS Class I, such as an RPS Class II qualified Generation Unit or some other Renewable Generation Unit that uses a resource defined as Renewable but which, for whatever reason, has not applied for or is not eligible for either class of MA RPS. Examples of the latter may include Hydroelectric or Biomass plants that do not meet the size or environmental criteria, or renewable plants qualified for RPS in another New England state but not in Massachusetts. [↑](#footnote-ref-4)
5. ***NOTE!*** **It is important that every Supplier read and understand the *Guideline for Retail Electricity Suppliers on the Determination of Sales to End-use Customers for Calculating their Annual RPS & APS Obligations*, 5/24/12, at** [**http://www.mass.gov/eea/docs/doer/rps-aps/rps-compliance-basis-guideline.pdf**](http://www.mass.gov/eea/docs/doer/rps-aps/rps-compliance-basis-guideline.pdf)**.** **The summary in these instructions does not substitute for the details in the *Guideline*.** [↑](#footnote-ref-5)
6. 225 CMR 14.09(2)(a) and (b). Also see footnote 5**.** [↑](#footnote-ref-6)
7. 225 CMR 14.09(2)(c)1. [↑](#footnote-ref-7)
8. Regarding RPS Class I Renewable Generation Attributes and RECs, see footnote 4. [↑](#footnote-ref-8)
9. 225 CMR 14.09(2)(c)2. This column is for NEPOOL GIS Certificates representing the output of RPS Class I-qualified Generation Units but not coded as “MA Class I Renewable Generation Unit”, as well as for MA Class I RECs that, for whatever reason, were not settled in your GIS sub-accounts. **In either case,** **you *must* contact the RPS Program Manager at DOER for approval and procedures to use them for RPS compliance**. [↑](#footnote-ref-9)
10. 225 CMR 14.08(2) provides: “A Retail Electricity Supplier may use RPS Class I Renewable Generation Attributes produced in one Compliance Year for compliance in either or both of the two subsequent Compliance Years, subject to the limitations set forth herein and provided that the Retail Electricity Supplier is in compliance with 225 CMR 14.00 for all previous Compliance Years.” See also 225 CMR 14.09(2)(d). [↑](#footnote-ref-10)
11. 225 CMR 14.09(2)(e). See also 225 CMR 14.08(3). [↑](#footnote-ref-11)
12. 225 CMR 14.09(2)(f). See also 225 CMR 14.08(2). [↑](#footnote-ref-12)
13. 225 CMR 14.17(2)(a)4. [↑](#footnote-ref-13)
14. 225 CMR 14.09(2)(c)2. This column is for NEPOOL GIS Certificates representing the output of RPS-qualified Solar Carve-Out Renewable Generation Units but not coded as “MA Solar Carve-Out Unit”, as well as for SRECs that, for whatever reason, were not settled in your GIS sub-accounts. **In either case,** **you must contact the RPS Program Manager at DOER for approval and procedures to use them for RPS compliance**. [↑](#footnote-ref-14)
15. 225 CMR 14.08(2)(b). [↑](#footnote-ref-15)
16. 225 CMR 14.09(2)(a) and (b). ***NOTE!*** **See the *Guideline for Retail Electricity Suppliers on the Determination of Sales to End-Use Customers for Calculating their Annual RPS & APS Obligation*** (May 24, 2012), on-line at <http://www.mass.gov/eea/docs/doer/rps-aps/rps-compliance-basis-guideline.pdf>. [↑](#footnote-ref-16)
17. See the *Guidelines* cited in the instructions (above) for the Exempt Contracts Data les. [↑](#footnote-ref-17)
18. 225 CMR 14.09(2)(c)1. [↑](#footnote-ref-18)
19. 225 CMR 14.09(2)(c)2. This column is for NEPOOL GIS Certificates representing the output of RPS-qualified Solar Carve-Out Renewable Generation Units but not coded as “MA Solar Carve-Out II Unit”, as well as for SREC IIs that, for whatever reason, were not settled in your GIS sub-accounts. **In either case,** **you must contact the RPS Program Manager at DOER for approval and procedures to use them for RPS compliance**. [↑](#footnote-ref-19)
20. 225 CMR 14.09(2)(a) and (b). ***NOTE!*** **See the *Guideline for Retail Electricity Suppliers on the Determination of Sales to End-Use Customers for Calculating their Annual RPS & APS Obligation*** (May 24, 2012), on-line at <http://www.mass.gov/eea/docs/doer/rps-aps/rps-compliance-basis-guideline.pdf>. [↑](#footnote-ref-20)
21. This section replaces the “Guidance for Retail Electricity Suppliers on the Use of NEPOOL GIS Sub-Accounts for the Purpose of Documenting Massachusetts RPS Compliance” that DOER issued on May 15, 2003. ***NOTE!*** Also see the following: *Guideline for Retail Electricity Suppliers on the Determination of Sales to End-use Customers for Calculating their Annual RPS & APS Obligations*, 5/24/12, at <http://www.mass.gov/eea/docs/doer/rps-aps/rps-compliance-basis-guideline.pdf> for ***current*** guidance. [↑](#footnote-ref-21)
22. See the MassDEP Regulation, 310 CMR 7.71(5)(c)1. b. [↑](#footnote-ref-22)