

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

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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 AQ 32 Form. Please note that the spreadsheet at <https://www.mass.gov/how-to/aq-31-32-retail-seller-of-electricity-greenhouse-gas-emissions-reporting> must be completed before you can complete the form.

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 AQ 32 Form and Spreadsheet is to allow retail sellers subject to MassDEP regulation 310 CMR 7.75(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 7.75(9), whether or not they submitted the AQ 31 Optional 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?

Emission factors (EFs) will be posted by the Department for public comment each year. Emission factors will reflect average emission rates before and after accounting for ownership and/or use of particular generation sources. After accounting for submittals of the optional Form AQ 31, and any other comments received on the draft EFs, final EFs will be posted.

Retail sellers must use the final EFs as posted by the Department in determining their annual GHG emissions to be reported on AQ 32 "Mandatory Greenhouse Gas Emissions Reporting Form for Retail Sellers of Electricity." These annual emission factors will be included each year in the 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 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 AQ 31.

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

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

The submittal deadlines for the 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 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 7.75(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 AQ 32 Form and Spreadsheet.

5. How should I enter the information on the AQ 32 Spreadsheet? (See question 9 for instructions on entering MWh and emissions on the AQ 32 Form)

All Retail Sellers must enter the MWh sold during the reporting year in the blue box in Step 1 of the AQ 32 Spreadsheet. For retail sellers subject to the Massachusetts Department of Energy Resources (DOER) Renewable Portfolio Standard (RPS), the MWh must be the same as the amount provided to DOER. For

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

Similarly, the three blue boxes in Step 3 of the 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 AQ 31 for the corresponding emissions year. If the Form AQ 31 was submitted, the emitting MWh, non-biogenic CO₂e emissions, and biogenic CO₂e emissions entered in Step 2 of the AQ 32 Spreadsheet must be the same as were reported on Part C of Form 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 AQ 32 Spreadsheet. If non-emitting and/or emitting MWh were not submitted on Form 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 AQ 31, may I still include my non-emitting and emitting MWh on the AQ 32 Spreadsheet?

No. Because the final EFs account for 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 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 the AQ 32 Form?

The Massachusetts Department of Public Utilities (MassDPU) license number can be found at:
<https://eeonline.eea.state.ma.us/DPU/Fileroom/Licenses>.

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 unless the Return has been posted on the MassDPU webpage at <https://www.mass.gov/service-details/find-an-mlp-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 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 AQ 32 Spreadsheet) and the non-biogenic and biogenic MA-Based and Regional emissions in CO₂e must be transferred from the AQ 32 Spreadsheet to the AQ 32 Form.

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.**

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

You may submit the 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 unless the Return has been posted on the MassDPU webpage. You may either:

- (1) Submit electronic copies of the AQ 32 Form in Word or Adobe format and the accompanying AQ 32 Spreadsheet (in spreadsheet format, to show calculations) to MassDEP by email to:
climate.strategies@mass.gov; or
- (2) Submit one hardcopy of all materials to: Massachusetts Department of Environmental Protection, 100 Cambridge Street, Suite 900, Boston, MA 02114, Attn: Sue Ann Richardson.

11. What are the reporting fees and timelines?

As of April 1, 2023, reporting under 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 April 1, 2023, 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 specific requirement for retail electricity sellers to report greenhouse gas emissions is at 310 CMR 7.75(9).

The state regulations may be purchased online at [Publications and Regulations: State Bookstore Catalog - Contents](#), or 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 <https://www.mass.gov/regulations/310-CMR-700-air-pollution-control>.



Massachusetts Department of Environmental Protection
Bureau of Air & Waste

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

- ☐ All applicable questions on the AQ 32 Form have been answered.
- ☐ The retail seller's authorized representative has signed Part C.
- ☐ All applicable boxes on the AQ 32 Spreadsheet have been completed and the others have been left blank.
- ☐ The AQ 32 Spreadsheet has been included in the submittal.
- ☐ For municipal retail sellers whose Annual Return to MassDPU has not been posted on the DPU webpage: 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 AQ 32 Form and Spreadsheet, either:

- ☐ Submit electronic copies of the AQ 32 Form in Word or Adobe format, the AQ 32 Spreadsheet (to show calculations), and, if you are a municipal retail seller whose Annual Return to MassDPU has not been posted on the DPU webpage, a copy of the "Electric Energy Account" page 57 of the Annual Return to DPU to MassDEP by email to: climate.strategies@mass.gov;
- ☐ Submit one hardcopy of the AQ 32 Form, the AQ 32 Spreadsheet, and, if you are a municipal retail seller whose Annual Return to MassDPU has not been posted on the DPU webpage, a copy of the "Electric Energy Account" page 57 of the Annual Return to DPU to:

Department of Environmental Protection
100 Cambridge Street, Suite 900
Boston, MA 02114
Attn: Sue Ann Richardson