



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.

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 and Spreadsheet. 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.



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1. What is the purpose of this submittal?

The purpose of this mandatory AQ 32 Form and Spreadsheet is to allow retail sellers of electricity subject to MassDEP regulation 310 CMR 7.75(9)(c) "Greenhouse Gas Emissions Reporting" to report their annual greenhouse gas (GHG) emissions released in the course of the generation of 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).

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 unit-specific generation sources, as documented in the submittals of the GHG tab of the RPS/APS/CES Annual Compliance Workbook (Workbook) by distribution companies and competitive suppliers and the AQ31 Form and Spreadsheet by municipal electric departments and municipal light boards.

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 total megawatt hours, (MWh)(less any non-emitting and emitting generation sources submitted on the GHG tab or the optional AQ 31 Form and Spreadsheet) 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 unit-specific generation sources submitted on the GHG tab or the optional AQ 31 Form and Spreadsheet.



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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 is the submittal deadline for the AQ 32 Form and Spreadsheet?

Retail sellers must submit the mandatory AQ 32 Form and Spreadsheet no later than the fifteenth day of the second September following each calendar year. The Department shall post the final annual EFs on its website and notify retail sellers of the posting of the AQ 32 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 their total MWh during the reporting year in the blue box in Step 1 of the AQ 32 Spreadsheet. For retail sellers subject to MassDEP's Clean Energy Standard (CES), the MWh must be the same as the amount shown on the CES tab of the Workbook. 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" as 'Total' 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 must be filled out if the retail seller submitted non-emitting MWh on the GHG tab or the optional AQ 31 Form and Spreadsheet for the corresponding emissions year. If the AQ 31 Form and Spreadsheet was submitted, the non-emitting MWh on the AQ 31 Spreadsheet must be entered in Step 2 of the AQ 32 Spreadsheet.

Similarly, the three blue boxes in Step 3 of the AQ 32 Spreadsheet for Emitting MWh and for Non-Biogenic and Biogenic Emissions must be completed if the retail seller submitted emitting MWh and CO_{2e} emissions on the GHG tab or the optional AQ 31 Form and Spreadsheet for the corresponding emissions year. If the AQ 31 Form and Spreadsheet was submitted, the emitting MWh, non-biogenic CO_{2e} emissions, and biogenic CO_{2e} emissions on the AQ 31 Spreadsheet must be entered in Step 2 of the AQ 32 Spreadsheet.

If non-emitting and/or emitting MWh were not submitted on the GHG tab or the AQ 31 Form and Spreadsheet for the corresponding reporting year, please leave the blue boxes in Step 2 and/or Step 3 blank, as appropriate.



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- 6. If I did not submit the optional AQ 31 Form and Spreadsheet, 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 emitting MWhs on the AQ 32 Spreadsheet if those MWhs were submitted on the AQ 31 Form and Spreadsheet 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 on the “List of licensed competitive suppliers and electricity brokers” at: [Information for Competitive Suppliers and Electricity Brokers | Mass.gov](https://www.mass.gov/info-details/list-of-licensed-competitive-suppliers-and-electricity-brokers).

- 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>.

- 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 Total MWh from 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.**

- 10. In what format and to whom do I send my AQ 32 Form and 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:



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- (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, 2025, reporting under AQ 32 “Mandatory Greenhouse Gas Emissions Reporting Form and Spreadsheet 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, 2025, 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 [Massachusetts State Bookstore](https://www.mass.gov/bookstore) 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>.



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 of the AQ 32 Form.
- ☐ All applicable boxes on the AQ 32 Spreadsheet have been completed.
- ☐ 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 in Excel format (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