



Massachusetts Department of Environmental Protection
Bureau of Air & Waste

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

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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 subject to the “Greenhouse Gas Emissions Reporting” provisions of the MassDEP regulation at 310 CMR 7.75(9)(c) to report their annual greenhouse gas (GHG) emissions released in the course of generating the electricity they sell.

2. Who must submit?

All retail sellers that sold electricity in Massachusetts during the reporting year and are subject to MassDEP regulation 310 CMR 7.75(9)(c) must submit the AQ 32 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 (MED/MLB).

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

Emission factors (EFs) are posted by MassDEP for public comment each year. Emission factors reflect average emission rates before and after accounting for ownership and/or use of specific generation sources. After accounting for submittals of specific generation sources from retail sellers (see question #5 for details), and any other comments received on the draft emission factors, final emission factors are posted.

Retail sellers must use the final emission factors as posted by MassDEP 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 are included each year in the AQ 32 Spreadsheet. Retail sellers determine GHG emissions (in short tons) by:

- multiplying:
 - their electricity sales (in megawatt hours, MWh) (less any specific generation sources submitted as per question #5) 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 specific generation sources submitted as per question #5.

The AQ 32 Spreadsheet performs the above calculation. Retail Sellers 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 are the 15th day of the second September following each calendar year. MassDEP shall notify retail sellers of the posting of the final annual emission factors and the AQ 32 Spreadsheet on its website

5. What are ‘specific generation sources’ and how are they submitted?

Specific generation sources are submitted by electric utilities and competitive suppliers on the GHG tab of their annual RPS/APS/CES Annual Compliance Workbook, and by MED/MLBs if they choose to submit the AQ 31 Form and Spreadsheet (AQ 31 report) for that emissions year. These reports would have been submitted during the year following the emissions year.

6. How should I enter the information on the AQ 32 Spreadsheet? (See question 10 for instructions on entering MWh and emissions on the AQ 32 Form)



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All Retail Sellers must enter the MWh sold during the reporting year in the blue box in Step 1 of the AQ 32 Spreadsheet as follows:

- Electric utilities and competitive suppliers must enter the same amount of MWh as shown in Cell C23 of the CES tab of the RPS/APS/CES Annual Compliance Workbook submitted to the Massachusetts Department of Energy Resources (DOER), and
- MED/MLBs must enter the same amount of MWh as shown in Cell F22 on their AQ 31 Spreadsheet if they submitted one, or as reported to the Massachusetts Department of Public Utilities (DPU) in their "annual return" on page 57, line 15, after subtracting out any 'Sales for resale' from line 18.

MED/MLBs who did not submit an AQ 31 report for the corresponding year should not enter any additional values in the AQ 32 Spreadsheet after Step 1.

For Step 2 of the AQ 32 Spreadsheet for Non-Emitting MWh:

- Electric utilities and competitive suppliers must enter the same MWh value in the blue box as the amount shown in Cell D22 on the GHG tab of the RPS/APS/CES Annual Compliance Workbook, and
- MED/MLBs must enter the same MWh in the blue box as the amount shown in Cell F23 on their AQ 31 Spreadsheet.

Similarly, for Step 3 of the AQ 32 Spreadsheet for Emitting MWh:

- Electric utilities and competitive suppliers must enter the same MWh value in the blue box as the amount shown in Cell D23 on the GHG tab of the RPS/APS/CES Annual Compliance Workbook, and
- MED/MLBs must enter the same MWh in the blue box as the amount shown in Cell F24 on their AQ 31 Spreadsheet.

Finally, for Step 3 of the AQ 32 Spreadsheet for Non-Biogenic and Biogenic Emissions:

- Electric utilities and competitive suppliers must enter the same Non-Biogenic and Biogenic emissions values in the blue boxes as the amounts shown in Cells H22 and H23 on the GHG tab of the RPS/APS/CES Annual Compliance Workbook, and
- MED/MLBs must enter the same Non-Biogenic and Biogenic emissions values in the blue boxes as the amounts shown in Cells J22 and J23 on their AQ 31 Spreadsheet.

Please note that any MWh or emissions values entered into blue boxes for the MA-Based emissions calculation automatically propagate to the Regional emissions calculation on the right-hand side of the AQ 32 Spreadsheet.

The spreadsheet calculates the retail seller's MA-based and Regional emissions in the orange boxes in Step 4 that are to be entered into the AQ 32 Form.

7. If I am a MED/MEB and I did not submit the optional AQ 31 report, may I still include my non-emitting and emitting MWh on the AQ 32 Spreadsheet?

No. Because the final emission factors 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 AQ 31 report for that reporting year.

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

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



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9. If I am a MED/MLB, which sections of my Annual Return to DPU must I submit, and in what format do I submit them?

MED/MLBs must submit the “Electric Energy Account” page 57 of their Annual Return unless the Return has been posted on the DPU 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.

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

All Retail Sellers must enter:

- (1) the Emissions Reporting Year,
- (2) the MWh sold during that reporting year (as entered in the blue box in Step 1 of the AQ 32 Spreadsheet), and
- (3) the non-biogenic and biogenic MA-Based and Regional emissions in CO₂e (as calculated in the orange boxes in Step 4 of the AQ 32 Spreadsheet).

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 is posted for each reporting year.**

11. 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. MED/MLBs 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 DPU 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: sue.ann.richardson@mass.gov; or
- (2) Submit one hardcopy of all materials to: Massachusetts Department of Environmental Protection, Bureau of Air and Waste, 1 Winter Street, 6th floor, Boston, MA 02108, Attn: Sue Ann Richardson.

12. What are the reporting fees and timelines?

As of April 1, 2020, 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.

13. What is the annual compliance fee?

As of April 1, 2020, there is no annual compliance fee specifically for this program.

14. 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)(c).



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The state regulations may be purchased at:

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

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

An unofficial copy of these regulations may also be obtained at <https://www.mass.gov/regulations/310-CMR-700-air-pollution-control>.



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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 MED/MLBs whose Annual Return to DPU 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 MED/MLB whose Annual Return to DPU 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: sue.ann.richardson@mass.gov; or
- Submit one hardcopy of the AQ 32 Form, the AQ 32 Spreadsheet, and, if you are a MED/MLB whose Annual Return to DPU has not been posted on the DPU webpage, a copy of the "Electric Energy Account" page 57 of the Annual Return to DPU to:

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