

**EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508**

May 1, 2026

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Lead Investigator
Trade Remedies Authority
United Kingdom
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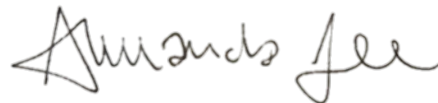
Dear ██████████:

The United States is in receipt of the April 28, 2026, Notice of Deficiency in the anti-subsidy investigation ER0083 on biodiesel products originating from the United States. Please find the U.S. responses in red to the questions from the Trade Remedies Authority (TRA) in the appendix below. The United States is also submitting Exhibits USA-26, IA-6, and MI-1 in response to the questions.

The United States takes note of the TRA's request to resubmit the U.S. questionnaire response with the amended information. For efficiency, and due to other, competing deadlines faced by relevant personnel, the United States respectfully requests the TRA to accept the below U.S. responses as an additional U.S. filing, which may be referenced as U.S. Additional Questionnaire Response.

The United States would appreciate the TRA's acceptance of this request and consideration of the U.S. Additional Questionnaire Response, together with Exhibits USA-26, IA-6, and MI-1.

Sincerely,



Amanda T. Lee
Senior Associate General Counsel
Office of the U.S. Trade Representative

Annex A

Completeness Deficiencies

REFERENCE	DEFICIENCY	REQUEST
BPAB, C4.1, page 35	Information relating to the annual value of subsidy has not been completed for the first three years of the injury period.	<p>Were there beneficiaries of the annual value of subsidy between 1 January 2022 and 31 December 2024?</p> <p><i>U.S. response: The United States submits the requested information in Exhibit USA-26. All information within the spreadsheet is non-confidential and does not need to be redacted.</i></p>
Missouri qualified biodiesel producer incentive fund, C2.1 and C2.2, page 62	<p>The TRA believes that the link provided in the questionnaire should be https://www.revisor.mo.gov/main/OneSection.aspx?section=142.031&bid=7120 rather than https://www.revisor.mo.gov/main/OneSection.aspx?section=142.031&bid=51675. The link the TRA has proposed includes the quotation disclosing the end date of the subsidy.</p>	<p>Please confirm whether the TRA's understanding is correct, and if so, please update the link.</p> <p><i>U.S. response: The United States confirms that https://www.revisor.mo.gov/main/OneSection.aspx?section=142.031&bid=7120 is an appropriate link.</i></p>
Iowa Biodiesel Producer Tax Refund, C4.3a, page 78	The USTR states that publicly available information from the Iowa Biodiesel Board indicates that there are 10 biodiesel plants in Iowa with a combined annual production capacity of 410.0 million gallons. No direct source is provided.	<p>Please submit the evidence provided by the Iowa Biodiesel Board to the TRA</p> <p><i>U.S. response: Please find a link to the publicly available information supporting the statement: https://www.legis.iowa.gov/docs/publications/FTNO/1544120.pdf</i></p>
Kentucky Biodiesel Production Tax Credit, C3.1 appendix	The attached tax credit schedules date from 2022 and 2023. The subsidy is still in place, so it would be more appropriate for a more recent tax credit schedule to be submitted.	<p>Please submit a more recent tax credit schedule, by preference that of the POI.</p> <p><i>U.S. response: Please see the below links for the 2025 version of the tax credit schedules.</i></p>

		<p>Schedule ITC: https://revenue.ky.gov/Forms/Schedule%20ITC%20(2025).pdf</p> <p>Schedule TCS: https://www.taxformfinder.org/forms/2025/2025-kentucky-schedule-tcs.pdf</p> <p>Schedule BIO: https://revenue.ky.gov/Forms/Schedule%20BIO%20(10-25).pdf</p>
<p>Alabama Biofuel Production Jobs Tax Credit, C4.1 Annex</p>	<p>The TRA understands that the 2025 benefit information is not available at this time because taxpayers generally file for 2025 income tax credits in 2026 and the filings have not yet been made.</p>	<p>Since the 2025 benefit information is not yet available, please provide the 2024 benefit information, which is the third year of the injury period.</p> <p>U.S. response: The United States observes that information from 2024 is not relevant because the tax credit is a recurring subsidy, and therefore only information within the POI is relevant. Further, as the United States stated in the U.S. Comments, this program is widely available and not specific, and therefore is not a countervailable subsidy. Nevertheless, for completeness, the United States notes that 95 taxpayers received \$49,956,058 in tax credits for the 2024 tax year.</p>

Illinois Biofuels
Tax Exemption,
C4.3a, page 103

The TRA understands that the 2025 benefit information is not available at this time because taxpayers generally file for 2025 income tax credits in 2026 and the filings have not yet been made.

Since the 2025 benefit information is not yet available, please provide the 2024 benefit information, which is the third year of the injury period.

U.S. response: The United States observes that information from 2024 is not relevant because the tax credit is a recurring subsidy, and therefore only information within the POI is relevant. Further, as the United States stated in the U.S. Comments, this program is a point-of-sales tax exemption, and therefore it is unlikely for producers of biodiesel to receive benefits from this program. Accordingly, this program is not a countervailable subsidy in this expiry review.

Nevertheless, after re-examining the U.S. response, the United States noticed an error in its response. As the program is a point-of-sales tax exemption, the Illinois Department of Revenue confirmed it already has the data for 2025. In 2025, 1,189 retailer accounts reported a deduction associated with biodiesel or renewable diesel sales, totaling \$174.8 million. As the United States stated in the U.S. Comments, this figure includes renewable diesel (HVO), and therefore any benefit attributable to HVO must be removed since it is not within the scope of investigation.

<p>Iowa Renewable Fuel Infrastructure Program, C4.1 annex and C4.3a, page 107</p>	<p>1. Information is not provided concerning the companies that accrued or received the subsidy. 2. No source is provided as to the cap of \$1,750,000 on biodiesel projects for the last three years.</p>	<p>1. Please list the companies that accrued or received the subsidy.</p> <p>US response: As the United States stated in the U.S. Comments, this program assists retail operators of fueling stations, and therefore any benefit provided under this program goes to retail sites and terminal facilities, and is not provided to producers of biodiesel. Accordingly, this program is not relevant to this expiry review, and is therefore not a countervailable subsidy.</p> <p>Nevertheless, for completeness, the United States submits Exhibit IA-6 listing the companies that accrued or received a payment under the program in 2025, as well as the amounts received. The exhibit is entirely non-confidential and does not need to be redacted. The 2025 calendar year covers two different fiscal years, and therefore the amount will appear to be larger than the \$1,750,000 cap.</p> <p>2. Please provide a source for the cap of \$1,750,000 on biodiesel projects for the last three years.</p> <p>US response: The cap of \$1,750,000 per fiscal year to support <i>retail motor fuel sites</i> is in Iowa Code, Chapter 159A.16(3)(a), which may be found here:</p> <p>https://www.legis.iowa.gov/docs/code/159A.pdf</p>
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<p>Michigan Incentive Program for In-State Sale and Production Biodiesel, C2.1 annex and C2.2, page 110</p>	<p>The link provided in C2.1 is broken.</p>	<p>Please provide an appropriate link.</p> <p>US response: The link is functioning for the United States. For completeness, the United States is submitting Exhibit MI-01, a printout of the website showing that the Michigan House Bill 4847 of 2023 was introduced, but never became law.</p>
<p>New Mexico Biodiesel Blending Facility Tax Credit, C3.1 appendix, page 123</p>	<p>The link provided in the answer does not open to a valid webpage.</p>	<p>Please provide an appropriate link.</p> <p>US response: Please see the below link: https://www.edd.newmexico.gov/wp-content/uploads/2026/03/Biodiesel_Blending_Facility_Tax_Credit_Approval_Request_Form_2015.pdf</p>
<p>North Dakota Biodiesel and HVO Blender Tax Credit, C4.1 appendix, page 134</p>	<p>For FYs 2022 and 2023, the USTR state "Based on limited number of claimants, confidential income tax record." for the value of subsidy in each year. As this is within the confidential submission, this seems to be a potential over-redaction, especially as no business names are given within the file.</p>	<p>Could the USTR disclose this information in a confidential version of the submission?</p> <p>US response: North Dakota Century Code 57-38-57 strictly prohibits the disclosure of company-specific tax information. This law not only prevents the disclosure of information to TRA, but also to USTR. The United States was unable to provide an aggregated data set for FYs 2022 and 2023 because the data set was too small to ensure confidentiality and to prevent the unauthorized disclosure of confidential tax information.</p>

<p>Oregon RRED Zone Tax Exemption, C3.1 appendix, page 151</p>	<p>Unable to download the submitted file (OR-2 ORS 285C.362 – Exemption; requirements; duration.pdf).</p>	<p>Please resubmit the appendix document.</p> <p>US response: Exhibit OR-2 is a printout of the following webpage: https://oregon.public.law/statutes/ors_285c.362</p>
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Disclosure Deficiencies

REFERENCE	DEFICIENCY	REQUEST
A1 - General information, question 1 (CON: page 9, NONC: page 9)	A1 of this submission includes sensitive personal details including name, personal telephone number and personal email address of the Senior Associate General Counsel at the USTR.	<p>Please either confirm that this personal data is published on the USTR website and therefore publicly available, or please redact this information.</p> <p>US response: As the United States stated in its non-confidential certification, "the questionnaire response and accompanying exhibits are all non-confidential." The United States confirms that the provided name, telephone number and email address are publicly available information. The information does not need to be redacted.</p>
BPAB C4.1, Page 35	Annex submitted with the exact values provided to each biodiesel producer, and none have been redacted.	<p>Please confirm either that the annual value of subsidy for each producer is already publicly available or please redact in the non-confidential version.</p> <p>US response: As the United States stated in its non-confidential certification, "the questionnaire response and accompanying exhibits are all non-confidential." The United States confirms that the information is publicly available. The information does not need to be redacted.</p>
Illinois Biofuels Tax Exemption, C4.1 annex	The USTR notes that disclosure of confidential tax information by the Illinois Department of Revenue is strictly prohibited under Illinois state law.	<p>Please confirm that the USTR will not disclose this information even in a submitted confidential version to the TRA, which will not be published?</p> <p>US response: As the United States stated in the US questionnaire</p>

		<p>response, Illinois state law strictly prohibits the disclosure of confidential tax information. This law not only prevents the disclosure of information to TRA, but also to USTR. Therefore, USTR is unable to provide the information.</p>
<p>North Dakota Agriculturally Derived Fuel Production Facility Loan Guarantee, C4.1 appendix</p>	<p>The USTR states the exact loan amount granted to a recipient business under the North Dakota Agriculturally Derived Fuel Production Facility Loan Guarantees and North Dakota Advanced Biofuel Incentives program.</p>	<p>Please confirm either that the loan amount for each producer is already publicly available or please redact in the non-confidential version, perhaps as a range.</p> <p>US response: As the United States stated in its non-confidential certification, “the questionnaire response and accompanying exhibits are all non-confidential.” The United States confirms that the information is publicly available. The information does not need to be redacted.</p> <p>Point of Clarification: Please explain the reason why some subsidy programmes information was deemed as confidential and could not be shared, whereas some programmes information has fully been shared, and no redacted versions have been submitted.</p> <p>US response: As a general matter, both federal and state laws prohibit the disclosure of company-specific <i>tax information</i>. In contrast, with respect to certain investigated <i>grants</i>, the amounts received are not confidential and may be disclosed. Where such information is publicly available, the United States has provided the information in the U.S.</p>

		questionnaire response.
<p>North Dakota Clean Sustainable Energy Authority, C4.1 appendix, page 147</p>	<p>The USTR states the exact grant amounts to recipient business by the North Dakota Clean Sustainable Energy Authority.</p>	<p>Please confirm either that the grant amount for each producer is already publicly available or please redact in the non-confidential version, perhaps as a range.</p> <p>US response: As the United States stated in its non-confidential certification, “the questionnaire response and accompanying exhibits are all non-confidential.” The United States confirms that the information is publicly available. The information does not need to be redacted.</p>
<p>North Dakota PACE Loan Program, C4.1 appendix, page 147</p>	<p>The USTR states the exact value of loan/interest rate subsidy to recipient business by the North Dakota Biofuel Loan/PACE Programme.</p>	<p>Please confirm either that the loan/interest rate subsidy values to recipient business by the North Dakota Biofuel Loan/PACE Programme is already publicly available or please redact in the non-confidential version, perhaps as a range.</p> <p>US response: As the United States stated in its non-confidential certification, “the questionnaire response and accompanying exhibits are all non-confidential.” The United States confirms that the information is publicly available. The information does not need to be redacted.</p>