

**Anti-Subsidy Questionnaire: Foreign government  
Case ER0083: Expiry Review of subsidised biodiesel products originating in the USA (including  
biodiesel products consigned from Canada).**

<b>Period of Investigation (POI):</b>	1 January 2025 to 31 December 2025
<b>Injury period:</b>	1 January 2022 to 31 December 2025
<b>Deadline for response:</b>	1 April 2026
<b>Contact details:</b>	<a href="mailto:ER0083@traderemedies.gov.uk">ER0083@traderemedies.gov.uk</a>
<b>Completed on behalf of:</b>	Office of the U.S. Trade Representative

When you have completed this form, indicate the **confidentiality status** of this document by placing an X in the relevant box below:

- Confidential  
 Non-confidential – will be made publicly available

Please note that you will have to provide a **Confidential** and a **Non-Confidential** version of both the questionnaire and annex, as well as any additional documents you append. All documents should be uploaded to the Trade Remedies Service ([www.trade-remedies.service.gov.uk](http://www.trade-remedies.service.gov.uk)) by 1 April 2026.

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## **Introduction**

### **About us, this case and this questionnaire**

The Trade Remedies Authority (TRA) investigates whether trade remedies are needed to prevent injury to UK industry.

This expiry review is in reference to the [Trade remedies notice 2026/07](#) and TRA [Notice of Initiation](#), and will consider whether the subsidisation of subsidised biodiesel products originating in the USA (including biodiesel products consigned from Canada), causing injury to the UK industry, is continuing or likely to recur if the goods were no longer subject to the current countervailing duty.

### **Why should I take part?**

We are asking the US Government to complete this questionnaire to help us understand the industry and market for this product and assess whether the current measure is still needed. This will inform whether the countervailing measure should be extended.

The information you provide will help us to reach a fair and proportionate decision.

### **How do I respond?**

Detailed guidance on how to complete the questionnaire is provided in the instructions section below and on the Guidance tab of the annexes.

Please provide all the information requested by **1 April 2026**. We may need to issue a deficiency notice if we determine that the information supplied in the questionnaire is incomplete or inadequate. We may also send a notice requesting clarification or supplementary information if necessary. Therefore, please provide as much detail as possible in your responses.

### **Where can I find more information?**

Our [trade remedies guidance](#) provides general information about our investigations and processes we follow. If you have any questions relating to our processes, please contact our Trade Remedies Advisory Service on [contact@traderemedies.gov.uk](mailto:contact@traderemedies.gov.uk).

If you have any specific questions relating to the case, now or while you're completing the questionnaire, please contact the Case Team at [ER0083@traderemedies.gov.uk](mailto:ER0083@traderemedies.gov.uk)

You can also find out more about the regulatory basis of our investigations. The TRA investigates cases under the provisions of *Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 (as amended)* and under the *Taxation (Cross-border Trade) Act 2018*.

## **Instructions on completing this questionnaire**

### **Preparing your response**

This section sets out guidance on how to complete this questionnaire.

If you think you will not be able to complete the questionnaire within the required time, please contact the case team ahead of the deadline using the contact details on the cover of this questionnaire. You should outline the length of extension you need and the reasons why. We will notify you of our decision.

If we can accommodate an extension, we will publish a note on our [public file](#) to record both the request and the extension granted.

### **How to answer the questions**

Please read and follow all the instructions carefully. Further guidance and a **glossary of terms** can be found at the end of this document and on the guidance tab of the annexes, along with examples of how to present data for confidential and non-confidential responses, formatting of figures, and overviews of what each section relates to.

You will need to substantiate all claims with relevant data and information. You will be asked to attach supporting documents in appendices to supplement your responses: retain all these documents, your completed spreadsheet annexes, and any calculations you made when developing your responses.

Please also note the following points:

- Please provide all formulas and calculations used within your questionnaire response. Space has been provided in the Guidance page of the annexes for you to do so.
- Please ensure that any attachments are given a corresponding appendix reference in the title of the document and that these are referenced in the boxes provided.
- Any documents not in English should be accompanied by an English translation.

- Provide all costing figures as actual amounts. Where actual amounts cannot be provided and you have reported standard costing instead, please indicate this in the relevant answer, and explain the variance from actual costs, if any.
- All figures should be reported net of tax unless otherwise stated.

**Do not leave any questions blank.** If the question is not relevant to your organisation, please explain why. If the answer to a question is “zero”, “no” or “none”, please write this.

### **Preparing confidential and non-confidential versions**

You will need to submit one confidential version and one non-confidential version of your questionnaire and the corresponding spreadsheet annexes by the due date. We will publish the non-confidential version on the public file. Examples of confidential and non-confidential responses are in the guidance tab of the annexes. **Please ensure that each page of information you provide is clearly marked either “Confidential” or “Non-Confidential” in the header.**

It is your responsibility to ensure that the non-confidential version does not contain any confidential information. Please see our guidance on [how to submit information](#) for further details on what can be considered confidential and how to prepare a non-confidential version of this questionnaire.

In preparing your response, please note the following:

- Remember to include a statement explaining why information obtained in your response should be treated as confidential e.g. the data is commercially sensitive.
- Provide the source for all information or data you don't own and clearly state any restrictions on sharing it.
- If you do not provide a non-confidential summary (or a statement of reasons why you cannot provide this) each time you provide confidential information, the TRA may disregard the information you give us.

All information provided to the TRA in confidence will be treated accordingly and will not be disclosed (except in limited circumstance as permitted by [Regulation 46 of the Trade Remedies \(Dumping and Subsidisation\) \(EU Exit\) Regulations 2019](#)) and will be stored in protected systems. The non-confidential version of your submission will be placed on the public file, which is available on [www.trade-remedies.service.gov.uk/public/cases](http://www.trade-remedies.service.gov.uk/public/cases).

### **What happens next**

Once you have completed your questionnaire responses including the corresponding annex(es) and any additional documents requested, you must upload confidential and non-confidential versions through our [Trade Remedies Service](#). Following this:

- you will receive an email confirming the documents have been uploaded successfully
- the Case team will contact you if further information is required
- the non-confidential responses will be placed on the public file; and

## The scope of this review

### Goods subject to review

This review covers subsidised biodiesel products originating in the USA (including biodiesel products consigned from Canada), described as:

#### ***Category 1 Goods (biodiesel, pure or blend, greater than 20% biodiesel content)***

*Fatty-acid mono-alkyl esters (FAME) and/or paraffinic gasoil obtained from synthesis of non-fossil origin, commonly known as 'biodiesel'. In a pure form or in a blend containing by weight more than 20%, fatty-acid mono-alkyl esters and/or paraffinic gasoil obtained from synthesis of non-fossil origin, originating in the United States of America, including consignments from, whether or not declared as originating in, Canada.*

AND

#### ***Category 2 Goods (biodiesel, blend, less than 20% biodiesel content)***

*Fatty-acid mono-alkyl esters and/or paraffinic gasoil obtained from synthesis of non-fossil origin, commonly known as 'biodiesel', in a blend containing by weight 20% or less of fatty-acid mono-alkyl esters and/or paraffinic gasoil obtained from synthesis of non-fossil origin, originating in the United States of America.*

These goods subject to review are currently classifiable within the following CN code(s):

1516209821	2710201121	3826001029
1516209829	2710201129	3826001050
1516209833	2710201133	3826001059
1518009121	2710201621	3826001089
1518009129	2710201629	3826001099
1518009133	2710201633	3826009011
1518009521	2710201693	3826009019
1518009921	2710201910	3826009033
1518009929	2710201990	
1518009933	3826001020	

These codes are only given for information and are subject to change.

In this questionnaire, these goods will be referred to as '**the goods subject to review**'. Any reference to 'goods subject to review' in this questionnaire refers to the goods description above, regardless of the commodity code under which they are exported.

### **Like goods**

Any reference to ‘**like goods**’ in this questionnaire refers to goods produced in the UK or imported to the UK from a country other than the United States of America which are like the goods subject to review in all respects, or with characteristics closely resembling them.

**Please follow the instructions for each question to provide the appropriate information regarding the like goods or goods subject to review.**

**SECTION A: About the case**

**A1 General information**

1. Please complete the table below. Make sure the point of contact you name has the authority to provide this information.

Government dept./ body/ organisation:	Office of the United States Trade Representative
Name (point of contact):	Amanda T. Lee
Position:	Senior Associate General Counsel
Address:	600 17th Street NW Washington, DC 20508
Telephone No:	(202) 395-9589
Email:	Amanda.t.lee@ustr.eop.gov
Website:	<a href="http://www.ustr.gov">www.ustr.gov</a>

2. Please describe any forms of government involvement with either domestic producers of biodiesel products or upstream raw materials suppliers.

The U.S. government regulates the production and market for biodiesel.

**Regulations**

**RFS Program Structure**

The National Renewable Fuel Standard (RFS) program under the Clean Air Act (CAA) was created under the Energy Policy Act of 2005 (see preview at **Exhibit USA-1**) and further expanded by the Energy Independence and Security Act of 2007 (EISA) (see **Exhibit USA-2**). The United States Environmental Protection Agency (EPA) implements the RFS program in consultation with U.S. Department of Agriculture (USDA) and the U.S. Department of Energy (DOE).

The RFS program is a national policy that requires a certain volume of renewable fuel be used to replace or reduce the quantity of fossil fuel in transportation fuel, home heating oil, or jet fuel. The four renewable fuel categories under the RFS program are:

- Biomass-based diesel
- Cellulosic biofuel
- Advanced biofuel
- Total renewable fuel

The CAA provides EPA with the authority to establish or “set” the applicable renewable fuel volume levels for calendar years after 2022 via rulemaking. The CAA also provides that EPA must determine the applicable volumes of each biofuel category based on a review of implementation of the program and an analysis of multiple factors. Those factors include,

for example, the impact of the use of renewable fuels on the cost to consumers of transportation, and the impact of the use of renewable fuel on other factors, including job creation, the price and supply of agricultural commodities, rural economic development, and food prices.

### Fuel Pathways

For a fuel to qualify as a renewable fuel under the RFS program, EPA must determine that the fuel qualifies under both the statute and implementing RFS regulations. Among other requirements, fuels must achieve a certain reduction in GHG emissions as compared to a 2005 petroleum baseline.

- Biomass-based diesel must be produced from qualifying renewable biomass and must meet a 50% lifecycle GHG reduction.

Lifecycle GHG reduction comparisons are based on a 2005 petroleum baseline as mandated by EISA.

### RFS Program Compliance Basics

Obligated parties under the RFS program are refiners or importers of gasoline or diesel fuel. Obligated parties achieve compliance by obtaining and retiring for compliance enough credits representing renewable fuel (called “Renewable Identification Numbers” or RINs) sufficient to meet their Renewable Volume Obligation (RVOs) for each renewable fuel category (i.e., cellulosic biofuel, biomass-based biofuel, advanced biofuel, and total renewable fuel).

Through rulemaking, EPA establishes annual volume levels based on consideration of a number of statutory factors and calculates corresponding percentage standards using projections of gasoline and diesel production. Obligated parties use these percentage standards to calculate their individual RVOs and must demonstrate compliance annually.

Obligated parties calculate their annual RVOs by using the following formula for each of the four renewable fuel types:

$$\text{Annual RVO} = \text{Production or import volume for combined gasoline \& diesel} \times \text{Annual percentage standard set for CB, BBD, AB, and RF} + \text{Any carry-deficit from previous year}$$

Exporters of neat renewable fuel, as well as exporters of renewable fuel blended with other fuels (including, but not limited to, gasoline, diesel, heating oil, jet fuel, and marine fuel) are also required to demonstrate compliance with their exporter RVO(s) by using the following formula for each type of renewable fuel they export:

$$\text{Exporter RVO} = \text{Fuel type volume (ethanol, biodiesel, etc.)} \times \text{Associated equivalence value}$$

More information on RINs:

- RINs are generally generated when a producer makes a gallon of renewable fuel.
- One RIN represents an ethanol-equivalent gallon of renewable fuel produced and used for transportation purposes within the U.S.
- RINs can be traded between parties, including non-obligated third parties (e.g., brokers, traders).

- Obligated parties can obtain RINs either by separating RINs from renewable fuel after blending with gasoline or diesel, or by purchasing already-separated RINs on the open market.
- RINs can be used to demonstrate compliance for the year in which they are generated or the following year, after which they expire and are invalid.

Obligated parties achieve compliance by obtaining and retiring for compliance enough RINs to meet their annual RVO for each renewable fuel category. Exporters of renewable fuel achieve compliance by obtaining and retiring enough RINs to satisfy their RVO associated with each discrete volume of exported renewable fuel within thirty days of export.

When an obligated party does not retire enough RINs to meet an RVO for a given compliance year, the result is a compliance deficit that is carried forward into the next compliance year and is added to the obligated party's RVO calculation. However, this deficit must be made up the following year and the obligated party is also prohibited from carrying forward a deficit for the next compliance year. Exporters of renewable fuel must meet their exporter obligations in full as there is no compliance deficit option.

### **Statutes for Renewable Fuel Standard Program and Overview of Renewable Fuel Standard Program** (see also **Exhibit USA-6(a)-6(b)**)

The following statutes provide the legal foundation for the Renewable Fuel Standard (RFS) program:

#### **Clean Air Act**

1963 - Clean Air Act as amended in 1970, 1977, 1990 (42 USC 7401 et seq.)

The Clean Air Act (CAA) is the comprehensive federal law that regulates air emissions from stationary and mobile sources. The Act was amended in 1977 and 1990 primarily to set new goals (dates) for achieving attainment of National Ambient Air Quality Standards since many areas of the country had failed to meet the deadlines. The 1990 Clean Air Act Amendments revised Section 112 to first require issuance of technology based standards for major sources and certain area sources. See additional information at **Exhibit USA-7**.

#### **Energy Policy Act**

Energy Policy Act of 1992 (PL 102-486)

Energy Policy Act of 2005 (PL 109-58)

The Energy Policy Act of 2005 (EPAct 05) addresses energy production in the United States, including: (1) energy efficiency; (2) renewable energy; (3) oil and gas; (4) coal; (5) Tribal energy; (6) nuclear matters and security; (7) vehicles and motor fuels, including ethanol; (8) hydrogen; (9) electricity; (10) energy tax incentives; (11) hydropower and geothermal energy; and (12) climate change technology. For example, EPAct 05 provided loan guarantees for entities that develop or use innovative technologies that avoid the byproduction of greenhouse gases. Another provision of EPAct 05 increases the amount of biofuel that must be mixed with gasoline sold in the United States. See additional information at **Exhibit USA-8**.

#### **Energy Independence and Security Act**

2007 - Energy Independence and Security Act (Public Law 110-140) (EISA) (see **Exhibit**

**USA-2).**

Signed on December 19, 2007 by President Bush, the Energy Independence and Security Act of 2007 aims to: move the United States toward greater energy independence and security; increase the production of clean renewable fuels; protect consumers; increase the efficiency of products, buildings, and vehicles; promote research on and deploy greenhouse gas capture and storage options; improve the energy performance of the Federal Government; and increase U.S. energy security, develop renewable fuel production, and improve vehicle fuel economy. The three key provisions enacted are the Corporate Average Fuel Economy Standards, the Renewable Fuel Standard, and the appliance/lighting efficiency standards.

Note: More discussion on export and exporter provisions can be found at 79 FR 42078, July 18, 2014, at **Exhibit USA-5**. If renewable fuel is never intended for U.S. domestic use and no RINs are generated for it, then there is no reason for RINs to be retired upon export. Renewable fuel produced in the U.S. for export only can be clearly labeled as such on “product transfer documents” and RINs need not be generated for it.

**Final Renewable Fuels Standards Rule for 2023, 2024, and 2025 (See Exhibit USA-9)  
 Rule Summary**

On June 21, 2023, EPA announces a final rule to establish biofuel volume requirements and associated percentage standards for cellulosic biofuel, biomass-based diesel (BBD), advanced biofuel, and total renewable fuel for 2023–2025. The rule also responds to a court remand of the 2016 annual rule by establishing a supplemental volume requirement of 250 million gallons of renewable fuel for 2023. The final volume levels are as follows:

<b>Volume Levels (billion RINs)<sup>a</sup></b>			
	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Cellulosic biofuel</b>	0.84	1.09	1.38
<b>Biomass-based diesel<sup>b</sup></b>	2.82	3.04	3.35
<b>Advanced biofuel</b>	5.94	6.54	7.33
<b>Renewable fuel</b>	20.94	21.54	22.33
<b>Supplemental standard</b>	0.25	n/a	n/a

**a** One RIN is equivalent to one ethanol-equivalent gallon of renewable fuel.

**b** BBD is given in billion gallons.

Appendix reference: **Exhibits USA 1, USA-2, USA-3, USA-5, USA-6(a), USA-6(b), USA-7, USA-8, USA-9**

- Please specify any changes to laws or government regulations that have affected the sector for biodiesel products since the UK transition review date of 30 January 2021.

See above concerning **Final Renewable Fuels Standards Rule for 2023, 2024, and 2025**

Appendix reference: USA-9

## A2 Imports and exports

1. Please complete **Annex 1, A1 – Biodiesel Imports and exports** with quarterly data on import and export volumes and values of biodiesel products, for the past 4 calendar years. Please specify in the annex whether values are based on ex-works, CIF, FOB, etc. If easier, you can supply an Appendix/Exhibit in your format that supplies this data/information.

Data is provided in Exhibit USA-10.
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Appendix reference: USA-10
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2. Please complete **Annex 1, A2 – Upstream imports and exports** with quarterly data for the past 4 calendar years on import and export volumes for the following upstream inputs:
  - Biodiesel feedstocks e.g UCO, virgin crops, and tallow

Please specify in the annex whether values are based on ex-works, CIF, FOB, etc. If easier, you can supply an Appendix/Exhibit in your format that supplies this data/information.

Data is provided in Exhibit USA-10.
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Appendix reference: USA-10
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## **SECTION B: Government involvement in the sector producing biodiesel products**

### **B1 Roles and responsibilities of government**

Please identify and describe the specific roles of all levels of federal and or state government and/or any public bodies that are involved in the activities below. Such roles could relate to administration, government policies, regulations or decisions affecting the relevant sectors, both direct and indirect. Please provide contact details for the officials responsible for the roles you identify, including mailing address, email address and telephone number.

1. Involvement in policy, economic regulation and decision-making activities related to the production of biodiesel products and main inputs/raw material.

Federal governmental entities involved in the biodiesel sector are described below.

#### U.S. Department of Energy

The U.S. Department of Energy is responsible for the coordinated and effective administration of Federal energy policy and programs. The Bioenergy Technologies Office (BETO) within the U.S. Department of Energy's (DOE) Office of Energy Efficiency and Renewable Energy supports research, development, and demonstration of technologies aimed to enable the use of domestic biomass and waste resources for the production of biofuels and bioproducts. The focus is on pre-commercial RD&D to enable the use of diverse, domestic sources of carbon to be cost effectively utilized for the production of drop in fuels. BETO supports analytical modelling and tools that provide technical data for use by decision makers including, Congress, EPA and Treasury. Additionally, within the DOE ecosystem, the Office of Science supports fundamental research that informs BETO's applied program and BETO collaborates with the Vehicles Technology Office to optimize advanced vehicle technology to the potential alternative fuels to drive research strategies.

The U.S. Energy Information Administration (EIA) is the statistical and analytical agency within the U.S. Department of Energy.

#### U.S. Department of Treasury

The U.S. Department of Treasury is responsible for overseeing public revenue and general services related to U.S. government finances.

The Internal Revenue Service (IRS) is responsible for determining, assessing, and collecting internal revenue in the United States, organized to carry out the responsibilities of the Secretary of the Treasury.

#### U.S. Department of Agriculture

The U.S. Department of Agriculture provides leadership on food, agriculture, natural resources, rural development, nutrition, and related issues.

U.S. Environmental Protection Agency

The EPA mission is to protect human health and environment. The EPA administers the U.S. Renewable Fuels Standards (RFS), discussed in response to **Question A1.2 above**.

Appendix reference: N/A

2. Involvement in the manufacture, sale, purchase or acquisition of biodiesel products and the main input/raw material used in their production.

The manufacture, sale, purchase, and acquisition of biodiesel and the main inputs/raw material is a private sector commercial activity conducted on market terms and on arms-length basis. The U.S. federal government does not maintain information on these activities in the ordinary course.

Appendix reference: N/A

## **B2 Market access and government policy initiatives**

1. Please provide details on whether any producers of biodiesel products or main inputs/raw materials operating in your country have required any types of licenses for production, or government verification for entering the market in the last 5 calendar years? If so, please substantiate your answer with evidence.

EPA's RFS program is one part of the regulatory structure. The RFS is a voluntary program so does not present a barrier to the marketplace as described in the question. The manufacturers of fuels including renewable fuels such as biodiesel directed for use within the United States must register the fuel and the production facilities with the U.S. Environmental Protection Agency (EPA). Fuel that is designated for export from the United States is exempted from this registration requirement. A list of registered fuels is available on EPA's website at <https://www3.epa.gov/otaq/fuels1/ffars/web-biodiesel.htm>.

The U.S. federal government is not aware of any licenses or verification that may be required by sub-federal levels of government other than in Montana which confirmed that biodiesel production requires a license and that there are no licensed producers.

Appendix reference: N/A

2. Please indicate and explain any restrictions (such as limits or quotas) placed on the production and/or export of biodiesel products originating in the US in the last 5 calendar years. Please substantiate your answer with evidence.

The U.S. federal government does not limit or restrict the production of biodiesel for domestic or export purposes. However, any parties that export renewable fuels must retire any credits (RINs) generated for that fuel under the RFS program. RINs generated for exported biofuels cannot be sold or used by other "obligated parties" to demonstrate compliance with their RFS obligations.

Appendix reference: N/A

3. Please identify and provide details of any government policies and/or initiatives that directly or indirectly affect the biodiesel products sector or the biodiesel industry.

U.S. government policies impacting the biodiesel sector are described in the response to **Question A1.2 above.**

Appendix reference: N/A

4. Please identify and explain any US economic/industrial/social strategies/plans/frameworks, in effect since 1 January 2025, that directly or indirectly affect producers of biodiesel products or main inputs/raw materials. Please substantiate your answer with evidence.

On January 20, 2025, the President of the United States issued the Executive Order 14154, "Unleashing American Energy", related to unleashing American energy production towards the goal of achieving energy dominance (Exhibit USA-11).

Appendix reference: USA-11

**SECTION C: Subsidies**

**C1 Subsidy programmes**

**Table 1 – Subsidy programmes** below lists the programmes that are being considered by this expiry review. Please note that programme titles listed are to the best of the TRA’s knowledge and may differ from official programme titles used by the US government.

Please provide the information requested for each of the programmes identified in the table below and for any additional programmes the US Government has identified. To be relevant to this review, programmes should have conferred a benefit for producers of biodiesel products during the POI.

**Table 1 - Subsidy programmes**

No.	Subsidy name	Subsidy type
	<b>FEDERAL SCHEMES</b>	
1	Biodiesel Mixture Credit (otherwise referred to as the Blender’s Tax Credit (BTC))	Tax Credit (expired)
2	Small Agri-biodiesel Producer Income tax credit	Tax Credit
3	Clean Fuel Production Credit	Tax Credit
4	USDA Bioenergy programme for advanced biofuel (BPAB)	Grant
5	Advanced Research Projects Agency-Energy (ARPA-E) (referred to as the "Energy Transformation Acceleration Fund")	Grant
6	Alternative Fuel Tax Credit	Tax Credit
7	USDA Higher Blends Infrastructure Incentive Programme (HBIIP)	Grant
8	Rural Energy for America Programme Renewable Energy Systems & Energy Efficiency Improvement Guaranteed Loans & Grants (REAP)	Grants and Guaranteed Loans
	<b>STATE SCHEMES</b>	
9	Missouri qualified biodiesel producer incentive fund	Grant
10	Texas fuel ethanol and biodiesel production incentive program	Grant
11	Washington State biofuels production tax exemption	Tax Exemption
12	Iowa Biodiesel Producer Tax Refund	Tax Credit
13	Kentucky Biodiesel Production Tax Credit	Tax Credit
14	Kansas Qualified Biodiesel Fuel Producer Incentive	Grant
15	Kansas Biofuel Blending Equipment Tax Exemption	Tax Exemption

16	Alabama – Biofuel Production Jobs Tax Credit	Tax Credit
17	Illinois – Biofuels Tax Exemption	Tax Exemption
18	Iowa – Renewable Fuel Infrastructure Program	Grant
19	Michigan – Incentive Program for In-State Sale and Production Biodiesel	Tax Credit
20	Montana – Biodiesel Tax Exemption	Tax Exemption
21	Montana – Refund for Taxes Paid on Biodiesel By Distributor Or Retailer	Tax Credit
22	New Mexico – Biodiesel Blending Facility Tax Credit	Tax Credit
23	North Dakota – Biodiesel and HVO Blender Tax Credit	Tax Credit
24	North Dakota – Biodiesel and HVO Sales Equipment Tax Credit	Tax Credit
25	North Dakota – Agriculturally Derived Fuel Production Facility Loan Guarantee	Loan Guarantee
26	North Dakota – Clean Sustainable Energy Authority	Grant
27	North Dakota – Biofuels Partnership in Assisting Community Expansion (PACE) Loan Program	Grant
28	Oregon – Production Property Tax Exemption (as part of the Rural Renewable Energy Development (RRED) Zone)	Tax Exemption
29	South Dakota – Biodiesel Blend Tax Credit	Tax Credit
30	South Dakota – Biodiesel Tax Reduction	Tax Credit
31	South Dakota – Tax Refund for Methanol Used in Biodiesel Production	Tax Credit
32	Missouri – Biodiesel Producer Tax Credit	Tax Credit

1. Please use the text box below to record any programmes in **Table 1 – Subsidy programmes** that the US government is unfamiliar with. If the US government is aware of the programme that it seems to relate to, or one that is similar, please provide its official name and its subsidy type below. In addition, please include any such programmes in the table above and answer the questions that follow with reference to these programme(s).

The United States understands the Alternative Fuel Tax Credit to refer to the Alternative Fuel Vehicle Refueling Property Credit. Information on this program has been provided below.

Appendix reference: N/A

2. Please indicate in the text box below if the US government is aware of any other programmes that constitute a subsidy and are not addressed in **Table 1** or in the question above. This includes any market development assistance programmes or domestic support programmes that are related to the production of biodiesel products and conferred a benefit during 1 January 2025 to 31 December 2025.

Please add any such programmes to **Table 1**, clearly indicating the subsidy type and name of the programme.

Yes. We have added information on the Missouri Biodiesel Producer Tax Credit.
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Appendix reference: N/A
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**No. 1: Biodiesel Mixture Credit (otherwise referred to as the Blender's Tax Credit (BTC))**

**C2 General information on programmes**

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

<p>The alleged program has terminated. The credits and payments formerly allowed under 26 U.S.C. §§ 34, 38, 40A, 6426, and 6427 (Exhibits USA-20, USA-21) and were commonly known as the Renewable Diesel Credit and Renewable Diesel Mixture Credit. These credits were available from January 1, 2006, to December 31, 2024.</p>
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<p>The Renewable Diesel Credit and Renewable Diesel Mixture Credit were established by the EPAct 05 (Exhibit USA-1), enacted on August 8, 2005.</p>
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<p>A claimant who qualified for the Renewable Diesel credit may have claimed a non-refundable § 38 general business income tax credit under § 38(b)(17) (Exhibit USA-21).</p>
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<p>A claimant who qualified for the Renewable Diesel mixture credit may either have: (1) claimed an excise tax credit under 6426(a)(1), in which case the claimant first claimed the Renewable Diesel mixture credit against its 4081 excise tax liability for a particular quarter, and to the extent that the credit exceeded the claimant's 4081 excise tax liability for that quarter, the claimant may have claimed either a payment under 6427(e)(1)) or an</p>
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income tax credit under 34(a)(3); or (2) claimed a 38 general business income tax credit under 38(b)(17).

Only the small agri-biodiesel producer credit would have been added to this credit when it was operational.

The Internal Revenue Service administers and enforces the Internal Revenue Code.

Appendix reference: USA-1, USA-20, USA-21

2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

The alleged program has terminated. The credits and payments formerly allowed under 26 U.S.C. §§ 34, 38, 40A, 6426, and 6427 (**Exhibits USA-20, USA-21**) were commonly known as the Renewable Diesel Credit and Renewable Diesel Mixture Credit. These credits were available from January 1, 2006, to December 31, 2024.

Appendix reference: USA-20, USA-21

### C3 Programme eligibility

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

The alleged program has terminated. There is no applicable process.

Appendix reference: N/A

- the decision-making process used by the relevant government authority to approve or reject an application;

The alleged program has terminated. There is no applicable process.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's export performance;

The alleged program has terminated. The credits and payments formerly allowed under 26 U.S.C. §§ 34, 38, 40A, 6426, and 6427 (**Exhibits USA-20, USA-21**), commonly known as the Renewable Diesel Credit and Renewable Diesel Mixture Credit, were not conditional on a company's export performance.

Appendix reference: USA-20, USA-21

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

The alleged program has terminated. The credits and payments formerly allowed under 26 U.S.C. §§ 34, 38, 40A, 6426, and 6427 (Exhibits USA-20, USA-21), commonly known as the Renewable Diesel Credit and Renewable Diesel Mixture Credit, were not conditional on a company's use of domestic goods over imported goods.

Appendix reference: USA-20, USA-21

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

The alleged program has terminated. The credits and payments formerly allowed under 26 U.S.C. §§ 34, 38, 40A, 6426, and 6427 (Exhibits USA-20, USA-21), commonly known as the Renewable Diesel Credit and Renewable Diesel Mixture Credit, were not available for production outside the United States for use as a fuel outside the United States

Appendix reference: USA-20, USA-21

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

The alleged program has terminated. The credits and payments formerly allowed under 26 U.S.C. §§ 34, 38, 40A, 6426, and 6427 (Exhibits USA-20, USA-21), commonly known as the Renewable Diesel Credit and Renewable Diesel Mixture Credit, were not limited to any individual or groups of companies and/or industries.

Appendix reference: USA-20, USA-21

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under 'Programme information' are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

This information is non-disclosable pursuant to 26 U.S.C. 6103 (Exhibit USA-14).

Appendix reference: USA-14

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

None, this was a tax credit. The alleged program has terminated.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:

- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

This information is non-disclosable pursuant to 26 U.S.C. 6103 (**Exhibit USA-14**).

Appendix reference: USA-14

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US government and specify whether the company is required to support the US government's policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
- c. Please detail how each GSE funds its operations.
- d. Please explain how and to whom the GSE distributes its profits.
- e. Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.
- f. Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.
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Appendix reference: N/A
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## No. 2: Small Agri-biodiesel Producer Income Tax Credit

### C2 General information on programmes

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

The Energy Policy Act of 2005, enacted August 8, 2005, established the small agri-biodiesel producer credit, which is codified in Internal Revenue Code §§ 38 and 40A (Exhibits USA-20, USA-21). It provided for a tax credit of 10 cents per gallon for up to the first 15 million gallons of agri-biodiesel produced and sold (or used) during the tax year. Subsequent legislation increased the credit to 20 cents per gallon, from June 30, 2025. Pub. L. No. 119-21, § 70521(j). It is available for eligible producers with a production capacity of less than 60 million gallons per year. The credit is available from January 1, 2006, to December 31, 2026.

Income tax credits such as this reduce tax owed. A taxpayer qualifying for the small agri-biodiesel producer credit may claim a § 38 general business income tax credit under 38(b)(17) claimed on Form 8864, attached to Form 3800.

The small agri-biodiesel producer tax credit can be stacked with the 45Z Clean Fuel Production credit, allowing eligible producers to simultaneously claim both credits for each gallon of agri-biodiesel.

The Internal Revenue Service administers and enforces the Internal Revenue Code

Appendix reference: USA-20, USA-21

2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

Not applicable.

Appendix reference: N/A

### C3 Programme eligibility

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

There is no applicable process.

Appendix reference: N/A

- the decision-making process used by the relevant government authority to approve or reject an application;

There is no applicable process.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's export performance;

The credits allowed under 26 U.S.C. §§ 38 and 40A are not conditional on a company's export performance.

Appendix reference: USA-20, USA-21

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

The credits allowed under 26 U.S.C. §§ 38 and 40A are not conditional on a company's use of domestic goods over imported goods.

Appendix reference: USA-20, USA-21

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

The credits allowed under 26 U.S.C. §§ 38 and 40A are not available for production outside the United States for use as a fuel outside the United States.

Appendix reference: USA-20, USA-21

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

The credits allowed under 26 U.S.C. §§ 38 and 40A are available to certain agri-biodiesel producers.

Appendix reference: USA-20, USA-21

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under 'Programme information' are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

This information is non-disclosable pursuant to 26 U.S.C. 6103 (Exhibit USA-14)

Appendix reference: USA-14

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

None.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:

- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

This information is non-disclosable pursuant to 26 U.S.C. 6103 (Exhibit USA-14). Further, no 2025 tax credit information is available at this time because taxpayers generally file for 2025 income tax credits in 2026 and the filings have not yet been made.

Appendix reference: USA-14

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US government and specify whether the company is required to support the US government's policies.

No companies were required to support the US Government policies or had functions undertaken on behalf of the US Government.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in agri-biodiesel production have been vested with responsibility associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in agri-biodiesel production have the authority to entrust or direct a private body to undertake functions of the government authority.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:
  - a. Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
  - b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
  - c. Please detail how each GSE funds its operations.
  - d. Please explain how and to whom the GSE distributes its profits.
  - e. Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.
  - f. Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.
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Appendix reference: N/A
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### No. 3: Clean Fuel Production Credit

#### C2 General information on programmes

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;

- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

The Clean Fuel Production Credit (CFPC), 26 U.S.C. 45Z (Exhibit USA-18), allows producers of qualifying clean transportation fuels to earn a per-gallon income tax credit based on how much their fuel's lifecycle greenhouse-gas (GHG) emissions fall below a statutory baseline. The credit amount is calculated by multiplying the applicable rate by the fuel's percentage emissions-reduction score as determined under the U.S. Department of Energy's 45ZCF-GREET lifecycle model. Credit values increase as carbon-intensity approaches zero, but cannot exceed \$1.00 per gallon (or \$0.20 per gallon for producers that do not meet prevailing-wage and apprenticeship requirements). The credit applies to qualifying fuel sold after December 31, 2024 and before January 1, 2030.

The CFPC is an income-tax credit claimed annually and limited by the taxpayer's income-tax liability. Under this program, if a producer does not have enough tax liability to take advantage of their clean fuel production tax credits, they may carry them forward to future tax years or transfer their credits to unrelated taxpayers.

The Clean Fuel Production Credit was established by the Inflation Reduction Act of 2022, § 13704 (Pub. L. No. 117-169) and the credits are allowed under 26 U.S.C. §§ 45Z, 38 (Exhibits USA-18, USA-21).

A claimant who qualified for the CFPC may claim a § 38 general business income tax credit under 38(b)(40) (claimed on Form 7218, attached to Form 3800) (Exhibit USA-21).

The Internal Revenue Service administers and enforces the Internal Revenue Code.

Appendix reference: USA-18, USA-21

2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

Not applicable.

Appendix reference: N/A

### C3 Programme eligibility

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

There is no application process.

Appendix reference: N/A

- the decision-making process used by the relevant government authority to approve or reject an application;

There is no decision-making process.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's export performance;

The CFPC is not conditional on a company's export performance.

Appendix reference: USA-18

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

The CFPC is not conditional on a company's use of domestic goods over imported goods to produce eligible fuel. Specifically, fuel may be produced using feedstock from the United States, Canada, or Mexico. 26 U.S.C. 45Z(f)(1)(A)(iii) (Exhibit USA-18).

Appendix reference: USA-18

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

The CFPC is not available for production outside the United States for use as a fuel outside the United States.

Appendix reference: USA-18

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

The CFPC is not limited to any individual or groups of companies and/or industries.

Appendix reference: USA-18

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under 'Programme information' are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

This information is non-disclosable pursuant to 26 U.S.C. § 6103 (Exhibit USA-14).

Appendix reference: USA-14

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

None, this is a tax credit.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:

- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

This information is non-disclosable pursuant to 26 U.S.C. 6103 (Exhibit USA-14). Further, 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.

Appendix reference: USA-14

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any clean fuel producers could be recognized as being equivalent to those of a government authority

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US government and specify whether the company is required to support the US government's policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:
- a. Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
- c. Please detail how each GSE funds its operations.
- d. Please explain how and to whom the GSE distributes its profits.
- e. Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.
- f. Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.

Appendix reference: N/A

#### **No. 4: USDA Bioenergy Programme for Advanced Biofuels (BPAB)/Advanced Biofuels Payment Program**

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

The Advanced Biofuel Payment Program is focused on the production of advanced biofuels. Any entity that produces and sells advanced biofuel is eligible to apply. An advanced biofuel producer can be an individual, corporation, company, foundation, association, labor organization, firm, partnership, society, joint-stock company, governmental entities, schools and other types of educational facilities, group of organizations, or a non-profit entity that produces and sells an advanced biofuel. Additional information in available in the regulations implementing the Advanced Biofuel Payment Program are found in 7 CFR Part 4288, Subpart B (preview at **Exhibit USA-24**, full regulations available at <https://www.ecfr.gov/current/title-7/subtitle-B/chapter-XLII/part-4288>).

An entity that blends or otherwise combines advanced biofuels into a blended biofuel is not considered an advanced biofuel producer under this alleged program. Eligible advanced biofuels:

- Must meet the definition of an advanced biofuel in 7 CFR Part 4288.102.
- Are a liquid, gas, or solid.
- Must be derived from renewable biomass, other than corn kernel starch.
- Must be a final product.
- Are produced in the United States.
- Are ones where the buyers and sellers act independently and have no relationship to each other.

Applications are accepted in October of each year. To enroll, a producer must file an application and information by October 31 annually. More information about the application and approval process, as well as the information that is collected, is provided in the responses below.

The USDA Rural Business Cooperative Service administers the Advanced Biofuel Payment Program. The Advanced Biofuel Payment Program was originally authorized in the Food, Conservation, and Energy Act of 2008 (PL 110-234). The statutory authority for the Advanced Biofuel Payment Program is 7 USC 8105 (**Exhibit USA-23**) and was reauthorized in section 9005 of the Agriculture Improvement Act of 2018 (PL 115-334).

The Advanced Biofuel Payment Program is in force through fiscal year (FY) 2031 (PL 119-21 amended Section 9005(g)(1)(F) of the Farm Security Rural Investment Act of 2002). The regulations implementing the Advanced Biofuel Payment Program are found in 7 CFR Part 4288, Subpart B (preview at **Exhibit USA-24**, full regulations available at <https://www.ecfr.gov/current/title-7/subtitle-B/chapter-XLII/part-4288>).

The USDA Advanced Biofuel Payment Program is authorized through FY 2031. No changes are expected at this time.

Appendix reference: USA-23, USA-24

### **C3 Programme eligibility**

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

1) the application process, including details of any application fees charged by the relevant government authority;

An eligible advanced biofuel producer must submit the following forms to apply for a payment under this program:

- [Advanced Biofuel Payment Program Enrollment Request](#) (RD 4288-01)
- [Advanced Biofuel Payment Program Enrollment Certification](#)
- [Certification for Contracts, Grants and Loans](#) (RD Instruction 1940-Q)
- [Assurance Agreement](#) (RD 400-4)
- [Disclosure of Lobbying Activities](#)
- [ACH Vendor/Miscellaneous Payment Enrollment Form](#)

Section 4288.130 establishes the application procedures for the alleged program (preview at **Exhibit USA-24**, full regulations available at: <https://www.ecfr.gov/current/title-7/subtitle-B/chapter-XLII/part-4288/subpart-B>) and outlined here.

To apply for a payment for a fiscal year, an eligible advanced biofuel producer must:

- (1) After a quarter has been completed, submit a payment application covering the quarter;
- (2) Certify that the request is accurate;
- (3) Furnish the Agency such certification, and access to such records, as the Agency considers necessary to verify compliance with Program provisions; and
- (4) Provide documentation as requested by the Agency of the net production of advanced biofuel at all advanced biofuel facilities during the relevant quarter.

Unless otherwise specified in a Federal Register notice, payment applications for the program must be submitted no later than 4:30 p.m. local time on the last day of the calendar month following the quarter for which payment is being requested. Any payment application form that is received after October 31 of the calendar year for the preceding fiscal year is ineligible for payment.

There is no application fee for this program.

Appendix reference: USA-24

- the decision-making process used by the relevant government authority to approve or reject an application;

The process and procedures the USDA Rural Business Cooperative Service uses to make payments to eligible advanced biofuel producers are established in the relevant regulation at Section 4288.130 (preview at **Exhibit USA-24**, full regulations available at: <https://www.ecfr.gov/current/title-7/subtitle-B/chapter-XLII/part-4288/subpart-B>) and outlined below.

The USDA Rural Business Cooperative Service reviews the payment application and, if necessary, may request additional information, as specified under paragraph (b) of Section 4288.130.

(b) **Review of payment applications.** The Agency will review each payment application it receives to determine if it is eligible for payment.

(1) **Review factors.** Factors that the Agency will consider in reviewing payments applications include, but are not necessarily limited to:

- (i) **Contract validity.** Whether the entity submitting the payment application has a valid contract with the Agency under this Program;
- (ii) **Biofuel eligibility.** Whether the biofuel for which payment is sought is an eligible advanced biofuel; and
- (iii) **Calculations.** Whether the calculations for determining the requested payment are complete and accurate.

(2) **Additional documentation.** If the Agency determines additional information is required for the Agency to complete its review of a payment application, eligible advanced biofuel producers shall submit such additional supporting documentation as requested by the Agency. If the producer does not provide the requested information within the required time period, the Agency will not make payment.

(c) **Payment application eligibility.** The Agency will notify the advanced biofuel producer, in writing, as soon as practicable after the payment application, whenever the Agency determines that a payment application, or any portion thereof, is ineligible for payment and the basis for the Agency's determination of ineligibility.

Appendix reference: USA-24

- whether eligibility for the programme is at all conditional on a company's export performance;

Eligibility for the program is not conditional on a company's export performance.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

By definition, eligible advanced biofuels must be produced in the United States. There are no requirements in the program concerning the use of domestic goods over imported goods.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

Eligibility for the program is not conditional upon, or limited to, the location of companies or industries within specific regions.

Appendix reference: N/A

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

Eligibility requirements for the Advanced Biofuel Payment Program are established in 7 CFR Part 4288, Subpart B (preview at **Exhibit USA-24**, full regulations available at <https://www.ecfr.gov/current/title-7/subtitle-B/chapter-XLII/part-4288/subpart-B>). Any U.S. entity that produces and sells advanced biofuel is eligible to apply. An advanced biofuel producer can be an individual, corporation, company, foundation, association, labor organization, firm, partnership, society, joint-stock company, governmental entities, schools and other types of educational facilities, group of organizations, or a nonprofit entity that produces and sells an advanced biofuel. An entity that blends or otherwise combines advanced biofuels into a blended biofuel is not considered an advanced biofuel producer under the Advanced Biofuel Payment Program.

Appendix reference: Exhibit USA-24

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under 'Programme information' are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

The payments reported in Annex C2 (Exhibit USA-25) are based on the payment provisions in Section 4288.131 and outlined below.

Appendix reference: USA-25

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

The payments reported in Annex C2 (Exhibit USA-25) are based on the payment provisions in Section 4288.131 and outlined below.

Appendix reference: USA-25

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:
  - a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

The payments reported in Annex C2 (Exhibit USA-25) are based on the payment provisions in Section 4288.131 and outlined below.

Payments to advanced biofuel producers for eligible advanced biofuel production will be determined in accordance with the provisions and definitions of Section 4288.131, which is provided in part below and in full in Exhibit USA-24.

Payments to advanced biofuel producers for eligible advanced biofuel production will be determined in accordance with the provisions of this section.

(a) **Actual production.** Participating producers will be paid on a quarterly basis for the actual quantity of eligible advanced biofuel produced during the quarter. Payment for actual production will be determined according to paragraph (d) of this section.

(b) **Amount of payment funds available.** Based on the amount of funds made available to this Program each fiscal year, the Agency will allocate available program funds according to paragraphs (c), (d), and (e) of this section.

(c) **Quarterly allocations.** For each fiscal year, the Agency will allocate in each quarter one-fourth of the funds identified in paragraph (b) of this section allocated for the entire fiscal year.

(d) **Determination of payment rate.** Each quarter, the Agency will establish an actual production payment rate using the procedures specified in paragraphs (d)(1) through (4) of this section. This rate will be applied to the actual quantity of eligible advanced biofuel produced to determine payments to eligible advanced biofuel producers.

(1) Based on the information provided in each payment application, the Agency will determine the eligible advanced biofuel production. If the Agency determines that the amount of advanced biofuel production reported in a payment application is not supported by the documentation submitted

with the payment application, the Agency may revise the reported production to an amount that is commensurate with the submitted documentation.

(2) For each producer, the Agency will convert the production determined to be eligible under paragraph (c) of this section into British Thermal Unit (BTU) equivalent using factors published by the Energy Information Administration (EIA) (or successor organization). If the Energy Information Administration does not publish such conversion factor for a specific type of advanced biofuel, the Agency will use a conversion factor developed by another appropriate entity. If no such conversion factor exists, the Agency, in consultation with other Federal agencies, will establish and use a conversion formula as appropriate, until the Energy Information Administration or other appropriate entity publishes a conversion factor for said advanced biofuel. The Agency will then calculate the total eligible BTUs across all eligible applications.

(3) For each quarter, the Agency will determine the actual production payment rate (\$/BTU) based on paragraphs (b), (c), and (d) of this section. The rate will be calculated such that all quarterly funds for actual production will be distributed, subject to the payment provisions specified in paragraph (e) of this section.

(4) Using the actual production payment rate determined and the actual production for each type of advanced biofuel produced at a biorefinery, the Agency will calculate each quarter payment for each eligible advanced biofuel producer for that quarter.

Appendix reference: USA-24, USA-25

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US Government and specify whether the company is required to support the US Government policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** by GSE identified in **Annex C2**, if any, please answer the following questions:
- Please indicate any payments and/or injections of funds provided by the US Government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision
  - Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US Government holds an interest.
  - Please detail how each GSE funds its operations.
  - Please explain how and to whom the GSE distributes its profits.
  - Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.
  - Please provide details of any official the US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.

Appendix reference: N/A

## No. 5: Advanced Research Projects Agency-Energy (ARPA-E)

### C2 General information on programmes

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

The mission of the Department of Energy (DOE) Advanced Research Projects Agency-Energy (ARPA-E) is to enhance the economic and energy security of the United States (U.S.) through the development of energy technologies and to ensure that the U.S. maintains a technological lead in developing and deploying advanced energy technologies. To fulfill this mission, ARPA-E maintains a dynamic funding portfolio in which roughly one-third of programs turnover annually. ARPA-E supports project teams whose technologies advance the boundaries of science. The agency helps those teams to both develop and strategically prepare to deploy their technologies.

ARPA-E focuses on early-stage energy technologies that can be meaningfully advanced with modest funding over a defined time period. ARPA-E's rigorous program design, competitive project selection process, and hands-on engagement provide America's energy innovators with funding, technical assistance, and market awareness. As an aspect of its due diligence, ARPA-E thoroughly reviews all applications and technologies to ensure that funding is provided to topics not likely to be pursued by industry, Federal agencies, or DOE applied R&D programs.

Title 42, Chapter 149, Subchapter XVII of the United States Code as amended by Sec. 5012 of P.L. 110-69 (H.R. 2272), Sec. 904 of P.L. 111-358 (H.R. 5116), and Sec. 10001 of P.L. 116-260 (H.R. 133) authorizes the program. See: <https://arpa-e.energy.gov/about/arpa-e-at-a-glance/authorization>

ARPA-E issues available funding opportunities, usually in the form of grants, through notices of funding opportunities (NOFO). A list of all projects available for funding is available at: <https://arpa-e-foa.energy.gov/>. Past funding opportunities are available at: <https://arpa-e-foa.energy.gov/Default.aspx?Archive=1>. Each NOFO establishes separate criteria for applying for and review procedures for the funding provided.

The ARPA-E programs did not provide any subsidies or funding related to biodiesel.

The Applicant identified the Energy and Carbon Optimized Synthesis for the Bioeconomy (ECOSYNBio) funding opportunity from 2020-2021. This program sought to establish new technologies to significantly improve the carbon efficiency of bioconversion platforms

through the accommodation of external reducing equivalents, but did not produce any commercial quantities of the goods categorized above. A full detailing of the Energy and Carbon Optimized Synthesis for the Bioeconomy (ECOSYNBio) program can be viewed here: [DOE: ARPA-E eXCHANGE: Funding Opportunities](#)

Appendix reference: N/A

2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

Not applicable.

Appendix reference: N/A

### C3 Programme eligibility

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

As indicated above, each NOFO has specific application processes. The application process for the ECOSYNBio program is:

Applicants must submit a Concept Paper by the deadline stated in the FOA. Section IV.C of the NOFO provides instructions on submitting a Concept Paper.

ARPA-E performs a preliminary review of Concept Papers to determine whether they are compliant and responsive, as described in Section III.C of the NOFO. Concept Papers found to be noncompliant or nonresponsive may not be merit reviewed or considered for award. ARPA-E makes an independent assessment of each compliant and responsive Concept Paper based on the criteria and program policy factors in Sections V.A.1 and V.B.1 of the NOFO.

ARPA-E will encourage a subset of Applicants to submit Full Applications. Other Applicants will be discouraged from submitting a Full Application in order to save them the time and expense of preparing an application submission that is unlikely to be selected for award negotiations. By discouraging the submission of a Full Application, ARPA-E intends to convey its lack of programmatic interest in the proposed project.

Applicants must submit a Full Application by the deadline stated in the NOFO. Applicants will have approximately 45 days from receipt of the Encourage/Discourage notification to prepare and submit a Full Application. Section IV.D of the NOFO provides instructions on submitting a Full Application.

ARPA-E performs a preliminary review of Full Applications to determine whether they are compliant and responsive, as described in Section III.C of the NOFO. Full Applications

found to be noncompliant or nonresponsive may not be merit reviewed or considered for award. ARPA-E makes an independent assessment of each compliant and responsive Full Application based on the criteria and program policy factors in Sections V.A.2 and V.B.1 of the NOFO.

Appendix reference: N/A

- the decision-making process used by the relevant government authority to approve or reject an application;

ARPA-E carefully considers all of the information obtained through the application process and makes an independent assessment of each compliant and responsive Full Application based on the criteria and program policy factors in Sections V.A.2 and V.B.1 of the NOFO. The Selection Official may select all or part of a Full Application for award negotiations. The Selection Official may also postpone a final selection determination on one or more Full Applications until a later date, subject to availability of funds and other factors. ARPA-E will enter into award negotiations only with selected Applicants.

Full Applications are evaluated based on the following criteria:

- (1) Impact of the Proposed Technology (30%)
- (2) Overall Scientific and Technical Merit (30%)
- (3) Qualifications, Experience, and Capabilities of the Proposed Project Team (30%)
- (4) Soundness of Management Plan (10%)

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's export performance;

Eligibility for the program is not conditional on a company's export performance.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

There are no requirements in the program concerning the use of domestic goods over imported goods.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

Eligibility for the program is not conditional upon, or limited to, the location of companies or industries within specific regions.

Appendix reference: N/A

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

Eligibility for the program is not limited to any individual or groups of companies and/or industries.

Appendix reference: N/A

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

The ARPA-E programs did not provide any subsidies or funding related to the goods categorized above during the POI. ARPA-E programs are focused on pre-commercial applications and a full detailing of the Energy and Carbon Optimized Synthesis for the Bioeconomy (ECOSYNBio) program can be viewed here: [DOE: ARPA-E eXCHANGE: Funding Opportunities](#). This program sought to establish new technologies to significantly improve the carbon efficiency of bioconversion platforms through the accommodation of external reducing equivalents, but did not produce any commercial quantities of the goods categorized above.

Appendix reference: N/A

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. ARPA-E did not provide any benefits to biodiesel companies during the POI.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:
  - a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

N/A. ARPA-E did not provide any benefits to biodiesel companies during the POI.

Appendix reference: N/A

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US Government and specify whether the company is required to support the US Government policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** by GSE identified in **Annex C2**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US Government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US Government holds an interest.
- c. Please detail how each GSE funds its operations.
- d. Please explain how and to whom the GSE distributes its profits.

- e. Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.
- f. Please provide details of any official the US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in bio-diesel production are GSEs.
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Appendix reference: N/A
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## **No. 6: Alternative Fuel Refueling Property Credit**

### **C2 General information on programmes**

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

The credits allowed under 26 U.S.C. §§ 30C (**Exhibit USA-19**) and 38 (**Exhibit USA-21**), are commonly known as the Alternative Fuel Vehicle Refueling Property Credit. These credits are available from January 1, 2006, to December 31, 2032.

The Alternative Fuel Vehicle Refueling Property Credit was established by the Energy Policy Act of 2005 (**Exhibit USA-1**). The EPAct 05 was enacted on August 8, 2005. Section 30C has been amended many times, most recently by Public Law 117-169, enacted on August 16, 2022.

Qualified alternative fuel vehicle refueling property generally includes any depreciable property (not including a building and its structural components), the original use of which begins with the taxpayer, and that is (1) for the storage or dispensing of a clean-burning fuel into the fuel tank of a motor vehicle propelled by such fuel, but only if the storage or dispensing of the fuel is at the point where such fuel is delivered into the fuel tank of the motor vehicle, or (2) for the recharging of motor vehicles propelled by electricity, but only if the property is located at the point where the motor vehicles are recharged. For purposes of section 30C, “clean-burning fuels” includes only (1) any fuel at least 85 percent of the volume of which consists of one or more of the following: ethanol, natural gas, compressed natural gas, liquified natural gas, liquefied petroleum gas, or hydrogen; (2) any mixture that consists of two or more of the following: biodiesel (as defined in section 40A(d)(1) of the Code), diesel fuel (as defined in section 4083(a)(3) of the Code), or kerosene, and at least 20 percent of the volume of which consists of biodiesel determined without regard to any kerosene in such mixture; (3) electricity; or (4) any transportation fuel (as defined in section 45Z(d)(5) of the Code) that is produced after December 31, 2024. Section 30C, as amended, requires that property be placed in service in an eligible census tract in order to qualify for the credit. An eligible census tract is any population census tract that either is a low-income community under section 45D(e) of the Code or is not an urban area (non-urban area). With respect to dual-use property (that is property that is used for a creditable purpose and a non-creditable purpose, for example, a fuel pump that can dispense clean-burning fuel and conventional fuel), the creditable portion of the cost of such property is limited to the increase of the cost of the dual-use property. In some cases, this will result in the dual-use property’s cost not being creditable under section 30C.

For property placed in service after December 31, 2022, and on or before December 31, 2032, section 30C(a) provides a credit equal to 6 percent of the cost of any qualified alternative fuel vehicle refueling property that the taxpayer places in service during the year, if the property is depreciable property. However, for depreciable property that is placed in service as part of a qualified alternative fuel vehicle refueling project that satisfies the prevailing wage and apprenticeship requirements (discussed further in part V of this Background section), the amount of the section 30C credit is multiplied by five. For property that is not subject to depreciation, section 30C(a) allows a 30 percent credit for any property placed in service during the taxable year, with no requirement to satisfy any prevailing wage and apprenticeship requirements. The section 30C credit with respect to any single item of qualified alternative fuel vehicle refueling property placed in service by the taxpayer during the taxable year is limited to \$100,000 in the case of depreciable property, and \$1,000 in any other case.

The amount of the section 30C credit is treated as a personal credit or a general business

credit depending on the character of the property that the taxpayer places in service. In general, the section 30C credit is a non-refundable personal credit allowed under subpart B of part IV of subchapter A of chapter 1. However, the amount of the section 30C credit that is attributable to property that is of a character subject to an allowance for depreciation (depreciable property) is treated under section 30C(d)(1) as a current year business credit under section 38(b) of the Code instead of being allowed under section 30C(a).

This credit is claimed on Form 8911, attached to Form 3800, as applicable.

The Internal Revenue Service administers and enforces the Internal Revenue Code.

There are no future changes expected at this time.

Appendix reference: USA-1, USA-19, USA-21

2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

Not applicable.

Appendix reference: N/A

### C3 Programme eligibility

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

There is no applicable process.

Appendix reference: N/A

- the decision-making process used by the relevant government authority to approve or reject an application;

There is no applicable process.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's export performance;

The Alternative Fuel Vehicle Refueling Property Credit is not conditional on a company's export performance.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

The Alternative Fuel Vehicle Refueling Property Credit is not conditional on a company's use of domestic goods over imported goods.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

Property shall not be treated as qualified alternative fuel vehicle refueling property unless such property is placed in service in an eligible census tract pursuant to 26 USC 30C (**Exhibit USA-19**). An eligible census tract is any population census tract that either is a low-income community under section 45D(e) of the Code or is not an urban area (non-urban area).

Appendix reference: USA-19

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

The Alternative Fuel Vehicle Refueling Property Credit is not limited to any individual or groups of companies and/or industries.

Appendix reference: N/A

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under 'Programme information' are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

This information is non-disclosable pursuant to 26 U.S.C. 6103 (Exhibit USA-14)

Appendix reference: USA-14

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

None, this is a tax credit.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:

- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

This information is non-disclosable pursuant to 26 U.S.C. 6103 (**Exhibit USA-14**).

Appendix reference: USA-14

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US government and specify whether the company is required to support the US government's policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:
  - a. Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
  - b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
  - c. Please detail how each GSE funds its operations.
  - d. Please explain how and to whom the GSE distributes its profits.
  - e. Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.
  - f. Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.
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Appendix reference: N/A
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## No. 7: USDA Higher Blends Infrastructure Incentive Programme (HBIIP)

### C2 General information on programmes

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;

- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

The objective of the Higher Blends Infrastructure Incentive Program (HBIIP) is to expand the infrastructure for higher blends of ethanol and biodiesel in the United States. Under the HBIIP, funds were awarded to assist **transportation fueling and fuel distribution facilities** to convert their facilities through upgrade or installation of equipment required to ensure all equipment is fully compatible with higher blends of ethanol (*i.e.*, greater than 10 percent ethanol) and biodiesel (*i.e.* greater than 5 percent biodiesel). The program shares the costs related to the upgrading of fuel dispensers (gas and diesel pumps) and attached equipment, underground storage tank system components (which includes but is not limited to tanks, pumps, ancillary equipment, lines, gaskets, and sealants), and other infrastructure required at a location to ensure the environmentally safe availability of these higher blends of ethanol and biodiesel.

Owners of transportation fueling facilities and owners of fuel distribution facilities were eligible to apply to this program. Eligible facilities must be located in the United States and its territories and include fueling stations, convenience stores, hypermarket retailer fueling stations, fleet facilities (including automotive, freight, rail and marine), and similar entities with equivalent capital investments, as well as fuel/biodiesel terminal operations, mid-stream operations, and heating oil distribution facilities or equivalent entities.

The USDA Rural Business Cooperative Service (RBCS) administers the HBIIP. The HBIIP was first announced on February 28, 2020. The program was originally authorized and funded using authorities provided for in section 5 of the Commodity Credit Corporation Charter Act (**Exhibit USA-12**). For Fiscal Years (FYs) 2023 and 2024, funding was made available through section 22003 of the Inflation Reduction Act of 2022 (PL 117-169). The last request for applications (“Notice for Funding Availability”) was open from July 1, 2023 to September 30, 2024 (**Exhibit USA-13**).

Appendix reference: USA-12, USA-13

2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

The alleged program has terminated. The last request for applications (“Notice for Funding Availability”) was open from July 1, 2023 to September 30, 2024 (**Exhibit USA-13**).

Appendix reference: USA-13

### C3 Programme eligibility

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

The alleged program has terminated. The HBIIP is administered through a competitive grant process. Applications were required to contain all parts necessary for the RBCS to determine applicant and project eligibility, conduct the technical evaluation, calculate a priority score, rank, and compete the application, as applicable, to be considered. All applications determined to be insufficient for these purposes were deemed incomplete and were not competed nor eligible to receive funding. There was no application fee for this program.

For Higher Blend Implementation Activities related to transportation fueling stations/facilities, the HBIIP Online Application is comprised of the following elements:

- SF 424, Application for Federal Assistance;
- HBIIP Project Worksheet with Priority Scoring Criteria: Transportation Fueling Stations/Facilities;
- SF 424C, Budget Information—Construction Programs;
- HBIIP Project Technical Report;
- Signed Certification of Matching Funds;
- Confirmation of Environmental Information to HBIIP inbox (HBIIP@usda.gov) or Environmental Information; and
- SF 424D, Assurances—Construction Programs signed by applicant entity

For Higher Blend Implementation Activities related to fuel distribution facilities, an HBIIP Online Application is comprised of the following elements:

- SF 424, Application for Federal Assistance;
- HBIIP Project Worksheet with Priority Scoring Criteria: Fuel Distribution Facilities;
- SF 424C, Budget Information—Construction Programs;
- HBIIP Project Technical Report;
- Signed Certification of Matching Funds;
- Confirmation of Environmental Information to HBIIP inbox (HBIIP@usda.gov) or Environmental Information; and
- SF 424D Assurances—Construction Programs signed by the applicant entity

Appendix reference: USA-13

- the decision-marking process used by the relevant government authority to approve or reject an application;

The alleged program has terminated. All complete applications were competed/ranked in accordance with the criteria outlined in the Notice of Funding Opportunity at **Exhibit USA-13**, pages 41881 to 41883. Due to the competitive nature of this program, applications receiving the same priority score were competed/ranked based on submittal date. The submission date was the date the RBCS receives a complete application. A complete application

contained all information requested by RBCS and was sufficient to allow the determination of eligibility, score, rank, and compete the application for funding, subject to funds availability. Incomplete applications were considered to be not completed and did not receive funding.

Appendix reference: USA-13

- whether eligibility for the programme is at all conditional on a company's export performance;

The alleged program has terminated. Eligibility for HBIIP was not conditional on a company's export performance.

Appendix reference: USA-13

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

The alleged program has terminated. Eligibility for HBIIP was not conditional on a company's use of domestic goods over imported goods.

Appendix reference: USA-13

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

The alleged program has terminated. Eligibility for HBIIP was not conditional upon, or limited to, the location of companies or industries within specific regions.

Appendix reference: USA-13

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

The alleged program has terminated. Eligible applicants included: (1) Transportation fueling facilities including: fueling stations, convenience stores, hypermarket fueling stations; (2) Fleet facilities (including rail and marine), and similar entities with capital investments; and (3) Fuel distribution facilities, such as terminal operations, depots and midstream partners, and similarly equivalent operations, and home heating oil distribution facilities. See **Exhibit USA-13**.

Appendix reference: USA-13

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

No grants to producers of the subject merchandise were made during the POI.

Appendix reference: N/A

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

The U.S. government is not aware of any such agreements.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:
  - a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

No grants to producers of the subject merchandise were made during the POI.

Appendix reference: N/A

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority

Appendix reference: N/A

- c. Please state whether any of the company’s functions are undertaken on behalf of the US government and specify whether the company is required to support the US government’s policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
- c. Please detail how each GSE funds its operations.
- d. Please explain how and to whom the GSE distributes its profits.
- e. Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.
- f. Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.

Appendix reference: N/A

## **No. 8: Rural Energy for America Programme Renewable Energy Systems & Energy Efficiency Improvement Guaranteed Loans & Grants (REAP)**

### **C2 General information on programmes**

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

The Rural Energy for America Program (REAP) provides guaranteed loan financing and grant funding to agricultural producers and rural small businesses reduce energy costs and consumption and help meet the Nation's critical energy needs.

The REAP has two types of funding assistance: Renewable Energy Systems and Energy Efficiency Improvements (RES/EEI) assistance and Energy Audit (EA) and Renewable Energy Development Assistance (REDA) grants.

The RES/EEI assistance (grants, loan guarantees, or a combination) provides funding for the purchase and installation of renewable energy systems, such as biomass, geothermal for electric generation or direct use, hydropower below 30 megawatts, hydrogen, small and large wind generation, small and large solar generation, and ocean (tidal, current, thermal) generation. These funds may also be used for the purchase, installation and construction of emergency efficiency improvements, such as high efficiency heating, ventilation and air conditioning systems (HVAC), insulation, lighting, cooling or refrigeration units, doors and windows, electric, solar or gravity pumps for sprinkler pivots, switching from a diesel to electric irrigation motor, and replacement of energy-inefficient equipment. Agricultural producers may also use guaranteed loan funds to install energy efficient equipment and systems for agricultural production or processing.

EA/REDA grants provide funding for energy audits, renewable energy technical assistance, and renewable energy site assessments.

The type of awards under this program are competitive grants and guaranteed loans: 1) Grants for up to 50 percent of total eligible project costs<sup>1</sup>; 2) Loan guarantees on loans up

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<sup>1</sup> The 50 percent Federal grant share is limited to certain types of projects, for example, Renewable Energy System (RES) or RES retrofit projects that producers zero greenhouse gas emissions; project is limited in an Energy Community as defined in 26 USC 45(b)(11)(B), Energy Efficiency Improvement (EEI) projects, or is a project proposed from an eligible Tribal Corporation or other Tribal Business described in 7 CFR part 4280. All other projects are limited to a 25 percent Federal grant share.

to 75 percent of total eligible project costs; or 3) Combined grant and loan guarantee funding up to 75 percent of total eligible project costs.

The maximum amount of a loan guarantee is published annually in the Federal Register. For fiscal year 2025 (October 1, 2024 to September 30, 2025), REAP loans received an 80 percent guarantee. The lender, with Agency concurrence, will establish and justify the guaranteed loan term based on the use of guaranteed loan funds, the useful economic life of the assets being financed and those used as collateral, and the borrower's repayment ability. The loan term will not exceed 40 years. Interest rates are negotiated between the lender and borrower and may be fixed or variable. Fees for the loan guarantee are currently established as follows:

- An initial fee, currently 1 percent of the guarantee amount
- A guarantee retention fee, currently 0.25 percent of the outstanding principal balance, paid annually
- Customary fees for loan origination are negotiated between the borrower and the lender

REAP grants for Renewable Energy System (RES) projects can range from \$2,500 minimum to \$1 million maximum, and for Energy Efficiency Improvement (EEI) projects, \$1,500 minimum to \$500,000 maximum. REAP grants for Energy Audit (EA) and Renewable Energy Development Assistance (REDA) cannot exceed \$100,000 to any one recipient in a Federal fiscal year.

Grant recipients enter into a Financial Assistance Agreement (Grant Agreement) that remains in effect for a specified period of time. Guaranteed loan recipients enter into typical loan documents with their respective lender.

REAP is authorized by section 9007 of the Farm Security and Rural Investment Act of 2002, as amended, codified at 7 U.S.C. 8107 (USA-15) and is implemented by 7 CFR part 4280 subpart B (USA-16) and 7 CFR part 5001 (USA-17) for loan guarantees. The Inflation Reduction Act (IRA) of 2022 provided additional authorities for REAP (P.L. 117-169, section 22002) (USA-4).

USDA's Rural Business-Cooperative Service administers the program.

The program is still in effect. In 2025, applications for loan guarantees were accepted throughout the year, however, there was a pause in accepting applications for grants. There was also a modification to the scoring criteria made in 2025. See Federal Register Notice, Vol. 90, No. 56, 13580-13581, March 25, 2025. See <https://www.rd.usda.gov/media/file/download/comprehensive-notice-3-25-25.pdf> for details.

Appendix reference: USA-4, USA-15, USA-16, USA-17

2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

N/A

Appendix reference: N/A

### C3 Programme eligibility

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

The application process for loan guarantees is different than for grants, but in both cases, there is no application fee charged to apply.

For loan guarantees, only lenders are eligible to apply. Application provisions are set forth in 7 CFR 5001.301 through 5001.303 and 7 CFR 5001.307 (Exhibit USA-17). In order to apply for a loan guarantee, a lender files an application for this program by completing Form 5001-1-Application for Loan Guarantee and Form 5001-2 Lender’s Agreement.

For RES and EEI grants, application procedures are set forth in 7 CFR 4280.116 (Exhibit USA-16). The following forms are required for the application, as applicable, as set forth at <https://www.rd.usda.gov/programs-services/energy-programs/rural-energy-america-program-renewable-energy-systems-energy-efficiency-improvement-guaranteed-loans>:

- Form 4280-3A Total Project Costs of \$80,000 or less
- Form 4280-3B Total Project Costs of less than \$200,000 but more than \$80,000
- Form 4280-3C Total Project Costs of \$200,000 and greater
- Application for Federal Assistance – Form SF-424
- Budget Information – Construction Programs – Form 424-D
- Request for Environmental Information – Environmental Checklist
- Renewable Energy Systems Vendor Certification
- Energy Efficiency Improvement Vendor Certification

Application requirements for Energy Audit and Renewable Energy Development Assistance grants are set forth in 7 CFR 4280.153 (Exhibit USA-16). Required forms include Form SF-424 and Form 424A “Budget Information – Non Construction Programs,” as set forth at <https://www.rd.usda.gov/programs-services/energy-programs/rural-energy-america-program-energy-audit-renewable-energy-development-assistance-grants>

For combined grants and guaranteed loan funding for REE and EEI, specific requirements are set forth in 7 CFR 4280.137 (Exhibit USA-16).

Appendix reference: USA-16, USA-17

- the decision-making process used by the relevant government authority to approve or reject an application;

The Agency reviews, evaluates, and scores applications based on the provisions found in 7 CFR 4280, subpart B and 7 CFR 5001, as well as any other provisions indicated in the notice funding availability for each application cycle (USA-17).

For loan guarantees, application review, evaluation, scoring, and selection provisions are set forth in 7 CFR 5001.315 and 7 CFR 5001.319 (USA-17).

For RES and EEI grants, technical review, evaluation, scoring, and selection provisions are in 7 CFR 4280.117 through 4280.122 (USA-16), unless otherwise provided for in a Federal Register notice.

For EA and REDA grants, technical review, evaluation, scoring, and selection provisions are contained in 7 CFR 4280.154 through 4280.158 (USA-16), unless otherwise provided for in a Federal Register notice.

For combined grants and guaranteed loan funding for RES and EEI, technical review, evaluation, scoring, and selection provisions are set forth in 7 CFR 4280.137 (USA-16).

Appendix reference: USA-16, USA-17

- whether eligibility for the programme is at all conditional on a company's export performance;

Eligibility for the program is not conditional on a company's export performance.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

Eligibility for the program is not conditional on a company's use of domestic goods over imported goods.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

Projects must be located in rural areas with populations of 50,000 residents or less. Agricultural producers may submit projects to be located in non-rural areas as long as the project is associated with an on-site production operation.

Appendix reference: N/A

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

Agricultural producers (an entity directly engaged in production of agricultural products where at least 50 percent of their gross income coming from agricultural operations) and certain small businesses are eligible for this program.

Specifically, small businesses must be located in eligible rural areas, meet Small Business Administration (SBA) size standards in accordance with 13 CFR 121 and one of the following:

- Private for-profit entity (sole Proprietorship, Partnership, or Corporation)
- A Cooperative (including those qualified under Section 501(c)(12) of IRS Code)
- An electric utility (including a Tribal or governmental electric utility) that provides service to rural consumers and operates independent of direct government control)
- A Tribal corporation or other Tribal business entities that are chartered under Section 17 of the Indian Reorganization Act (25 USC 477) or have similar structures and relationships with their Tribal entity without regard to the resources of the Tribal government.

Individual borrowers must be citizens of the United States or reside in the United States after being legally admitted for permanent residence.

Appendix reference: N/A

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

No grants to producers of the subject merchandise were made during the POI.

Appendix reference: N/A

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

No grants to producers of the subject merchandise were made during the POI.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:
  - a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the

amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

No grants to producers of the subject merchandise were made during the POI.
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Appendix reference: N/A
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- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority.
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Appendix reference: N/A
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- c. Please state whether any of the company's functions are undertaken on behalf of the US government and specify whether the company is required to support the US government's policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.
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Appendix reference: N/A
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- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.
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Appendix reference: N/A
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- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.
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Appendix reference: N/A
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4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.

- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
- c. Please detail how each GSE funds its operations.
- d. Please explain how and to whom the GSE distributes its profits.
- e. Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.
- f. Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.
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Appendix reference: N/A
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## No. 9: Missouri qualified biodiesel producer incentive fund

### C2 General information on programmes

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

The Missouri qualified biodiesel producer incentive fund has terminated, and was not available during the POI.

Pursuant to the Revised Statutes of Missouri 142.031:

This section shall expire on December 31, 2009. However, Missouri qualified biodiesel producers receiving any grants awarded prior to December 31, 2009, shall continue to be eligible for the remainder of the original sixty-month time period under the same terms and conditions of this section unless such producer during such sixty months failed, due to a lack of appropriations, to receive the full amount from the fund for which he or she was eligible. In such case, such producers shall continue to be eligible until they have received the maximum amount of funding for which they were eligible during the original sixty-month time period.

See <https://www.revisor.mo.gov/main/OneSection.aspx?section=142.031&bid=51675>.

Therefore, the awarding of grants stopped on December 31, 2009, and the program expired on December 31, 2014.

Appendix reference: N/A

2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

As discussed above, this program expired on December 31, 2014. See <https://www.revisor.mo.gov/main/OneSection.aspx?section=142.031&bid=51675>.

Appendix reference: N/A

### C3 Programme eligibility

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;
- the decision-making process used by the relevant government authority to approve or reject an application;
- whether eligibility for the programme is at all conditional on a company's export performance;
- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;
- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and
- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

This section is not applicable. The program has terminated and is not operational.
Appendix reference: N/A

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

N/A. As discussed above, this program expired on December 31, 2014.
Appendix reference: N/A

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. The United States federal government is not aware of the existence of any such agreements.
Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:
  - a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

N/A. As discussed above, this program expired on December 31, 2014.
Appendix reference: N/A

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

N/A. Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US government and specify whether the company is required to support the US government's policies.

N/A. No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

N/A. No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

N/A. No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
- c. Please detail how each GSE funds its operations.
- d. Please explain how and to whom the GSE distributes its profits.
- e. Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.)

Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

- f. Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.
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Appendix reference: N/A
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## **No. 10: Texas Fuel Ethanol, Renewable Methane, Biodiesel and Renewable Diesel Production Incentive Programme**

### **C2 General information on programmes**

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

The purpose of the Texas Fuel Ethanol, Renewable Methane, Biodiesel and Renewable Diesel Production Incentive Program is to incentivize ethanol, methane, biodiesel and renewable diesel production.

The Program is codified in the State of Texas Agricultural Code, Title 2, Chapter 16. It was originally created in 2003. In 2007, the Texas Legislature transferred the administration of the Program from the Texas Economic Development and Tourism Office to the Texas Department of Agriculture (TDA). Furthermore, in 2009, the Texas Legislature passed two bills amending Chapter 16. This inadvertently resulted in conflicting language between fee schedules and grant payout structures. These inconsistencies must be corrected through the legislative process before the Program can be utilized. Absent a statutory change, the program will continue to be unfunded and unused.

No changes are anticipated for this program.

Appendix reference: N/A

2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

As discussed above, this program unused, and therefore is not operational.

Appendix reference: N/A

### **C3 Programme eligibility**

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;
- the decision-making process used by the relevant government authority to approve or reject an application;
- whether eligibility for the programme is at all conditional on a company's export performance;
- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;
- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and
- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

This section is not applicable. The program is not operational.

Appendix reference: N/A

### **C4 Subsidies received under the programmes**

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

This program is not operational. No funds have been distributed under this program in the last 15 years (or more).
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Appendix reference: N/A
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2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. The United States federal government is not aware of the existence of any such agreements.
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Appendix reference: N/A
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3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:
  - a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

No funds have been distributed under this program in the last 15 years (or more).
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Appendix reference: N/A
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- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority.
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Appendix reference: N/A
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- c. Please state whether any of the company’s functions are undertaken on behalf of the US government and specify whether the company is required to support the US government’s policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:
- Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
  - Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
  - Please detail how each GSE funds its operations.
  - Please explain how and to whom the GSE distributes its profits.
  - Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.
  - Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.

Appendix reference: N/A

## No. 11: Washington State Biofuels Production Tax Exemption

### C2 General information on programmes

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

This alleged program was not available during the POI.

The reduced Business and Occupation (B&O) tax rate for manufacturing wood biomass fuel is authorized under 82.04.260(1)(e) of the Revised Code of Washington (RCW) (**Exhibit WA-1**). The property/leasehold tax exemption for manufacturers of biofuels is authorized under 84.36.640 of the RCW (**Exhibit WA-2**).

The property/leasehold tax exemption was available to manufacturers of alcohol fuel, biodiesel fuel, biodiesel feedstock, or wood biomass fuel. Qualifying buildings, equipment, and land used in the manufacturing of alcohol fuel, biodiesel, or biodiesel feedstocks are exempt from state and local property and leasehold excise taxes for a period of six years from the date the facility or addition to the existing facility becomes operational. Applicants must submit their applications for this exemption by December 31, 2015. For manufacturing facilities which produce products in addition to wood biomass fuel, the amount of the property tax exemption is based upon the annual percentage of the total value of all products manufactured that is the value of the wood biomass fuel manufactured.

The reduced Business and Occupation B&O tax rate was available for manufacturers of wood biomass fuel. "Wood biomass fuel" means a liquid or gaseous fuel that is produced

from lignocellulosic feedstocks, including wood, forest, or field residue and dedicated energy crops, and that does not include wood treated with chemical preservations such as creosote, pentachlorophenol, or copper-chrome-arsenic. The state **B&O tax** is a gross receipts tax (see additional information at **Exhibit WA-4**). It is measured on the value of products, gross proceeds of sale, or gross income of the business. Washington, unlike many other states, does not have an income tax. Washington's B&O tax is calculated on the **gross** income from activities. This means there are no deductions from the B&O tax for labor, materials, taxes, or other costs of doing business.

Businesses that manufacture wood biomass fuel are taxable under the Manufacturing Wood Biomass Fuel classification of the business and occupation (B&O) tax (**Exhibit WA-5**).

Appendix reference: WA-1, WA-2, WA-4, WA-5

2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

The program terminated on December 31, 2015.

In the Statement of Essential Facts in the TRA's review of HVO from the United States, the TRA correctly concluded that, "The exemption program is no longer in operation, expiring on 31 December 2015, applications were required to be submitted by that date." Statement of Essential Facts (AS0067), para. 238.

Appendix reference: WA-2

### **C3 Programme eligibility**

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

#### **A. Property/leasehold tax exemption for manufacturers of biofuels:**

N/A Applications closed on December 31, 2015. Reporting/documentation:

- Application for exemption must be made by November 1 to local county assessor.
- No Annual Tax Performance Report.
- Electronic filing not required.
- **No claims may be filed after December 31, 2015 (Exhibit WA-2)**

Claims for property/leasehold tax exemptions authorized under 84.36.640 must be filed with the county assessor on forms prescribed by the department of revenue and furnished by the

assessor. Once filed, the exemption is valid for six years and may not be renewed. The assessor must verify and approve claims as the assessor determines to be justified and in accordance with this section. No claims may be filed after December 31, 2015.

**B. Reduced B&O tax rate for manufacturing wood biomass fuel:**

Reporting/documentation:

- No application.
- No Annual Tax Performance Report.
- Electronic filing not required.

The B&O tax is reported and paid on the excise tax return or by electronic filing. A new business must register with the Washington Department of Revenue first. Once registered, a company will receive information about filing. Monthly Washington state tax returns are due on 25th of the following month; quarterly returns are due by the end of the month following the close of the quarter; and the due date for the annual returns changed from January 31 to April 15.

Appendix reference: WA-2

- the decision-making process used by the relevant government authority to approve or reject an application;

N/A. There is no such applicable process.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's export performance;

N/A. The Washington State reduced B&O tax rate for manufacturing wood biomass fuel and the property/leasehold tax exemption for manufacturers of biofuels were not conditional on export performance.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

N/A. The Washington State reduced B&O tax rate for manufacturing wood biomass fuel is not and the property/leasehold tax exemption for manufacturers of biofuels was not conditional on a company's use of domestic goods over imported goods.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

N/A. Eligibility for the Washington State reduced B&O tax rate for manufacturing wood biomass fuel is not and the property/leasehold tax exemption for manufacturers of biofuels was not conditional upon, or limited to, the location of companies or industries within specific regions of Washington state.

Appendix reference: N/A

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

N/A. Manufacturers of alcohol fuel, biodiesel feedstock or wood biomass fuel which met the eligibility criteria may be eligible for the Washington State reduced B&O tax rate for manufacturing wood biomass fuel and may have been eligible for the property/leasehold tax exemption for manufacturers of biofuels.

Appendix reference: N/A

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

N/A. The program is not operational.

Appendix reference: N/A

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. The United States federal government is not aware of the existence of any such agreements.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:
  - a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in Annex 1 C2 – Programme beneficiaries has been estimated, including the methodology

and assumptions used (if relevant).

N/A. Further, tax information is exempt from disclosure under RCW 84.80.210 (**Exhibit WA-3**).

Appendix reference: WA-3

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

N/A. Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US government and specify whether the company is required to support the US government's policies.

N/A. No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of

- capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
  - c. Please detail how each GSE funds its operations.
  - d. Please explain how and to whom the GSE distributes its profits.
  - e. Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.
  - f. Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.
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Appendix reference: N/A
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## No. 12: Iowa Biodiesel Producer Tax Refund

### C2 General information on programmes

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

Iowa State Biodiesel Production Tax Credit Background

- Enabling Legislation: 2011 Iowa Acts, chapter 113 (Motor Fuels Regulation, Dispensing, and Tax Credit Act) (**Exhibit IA-1**)
- Iowa Code Citations:
- Section 423.4(9) — Sales and Use Tax Refund and Program Description (**Exhibit IA-2**)
- Section 422.7(54) — Individual Income Tax
- Section 422.35(25) — Corporate Income Tax
- Administrative State Agency: Iowa Department of Revenue
- Sunset Date: January 1, 2028
- Transferable: No
- Refundable: Yes
- Carry forward: None
- Tax Review Committee Review Year: None

The Iowa State Biodiesel Production Tax Credit is available to qualified producers of biodiesel. The potential credit is equal to \$0.040 per gallon of pure biodiesel produced in the State. A single producer is limited to no more than \$1.0 million in production credits each year, depending on usage. The tax credit is paid to the producer by the Department of Revenue through a sales tax refund process. The production credit expires at the end of calendar year (CY) 2027.

As originally enacted in 2011, the Biodiesel Production Credit was available for gallons produced during calendar years 2012 through 2014. The credit equaled \$0.030 for CY 2012, \$0.025 for CY 2013, and \$0.020 for CY 2014. In 2014 legislation, the credit was extended to the end of CY 2018 at a rate of \$0.020 per gallon. In 2016, the \$0.020 per-gallon credit was extended to a sunset date at the end of CY 2024. In 2022, the per-gallon credit was increased to \$0.040 per gallon and was extended to a sunset date at the end of CY 2027.

The amount of the potential credit is calculated by multiplying a designated rate by the total number of gallons of biodiesel produced by the biodiesel producer in this state during each quarter of a calendar year.

There are no future changes expected at this time. The Sunset Date for the Biodiesel Production Credit is January 1, 2028.

Appendix reference: IA-1, IA-2

2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

Not applicable.

Appendix reference: N/A

### C3 Programme eligibility

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

The production credit is defined in Iowa Code section 423.4(9) (Exhibit IA-2) as a sales/use tax refund. However, the biodiesel producer is not required to have had any sales/use tax liability for the year in order to qualify for and redeem the sales/use tax refund. The credit is also allowed to be redeemed through the individual and/or corporate income tax filing process. Claiming the credit requires quarterly filing of form IA 843 (Exhibit IA-4) with the Department of Revenue.

Appendix reference: IA-2, IA-4

- the decision-making process used by the relevant government authority to approve or reject an application;

The Iowa Department of Revenue reviews form IA 843 (Exhibit IA-4) to verify the amount claimed is calculated properly and verify it is an authorized biodiesel producer.

Appendix reference: IA-4

- whether eligibility for the programme is at all conditional on a company's export performance;

The Iowa Biodiesel Producer Tax Credit is not conditional on export performance.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

The Iowa Biodiesel Producer Tax Credit is not conditional on a company's use of domestic goods over imported goods.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

In order to be eligible to claim the Iowa Biodiesel Producer Tax Credit, the applicant must be a person (an individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation, or any other legal entity) doing business in Iowa that produces biodiesel fuel in Iowa.

Appendix reference: N/A

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

The person doing business in Iowa must be engaged in the manufacturing of biodiesel and be registered with the United States EPA as a manufacturer according to the requirements in 40 C.F.R. §79.4. The biodiesel must be for use in biodiesel blended fuel in conformance with the standards and classifications in Iowa Code section 214A.2 (**Exhibit IA-5**). The person must comply with the requirements of this subsection, Iowa Code 423.4(9) (**Exhibit IA-2**), and rules adopted by the department pursuant to this subsection.

Appendix reference: IA-2, IA-5

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

Tax information is generally confidential pursuant to Iowa State statute 422.20 (**Exhibit IA-3**).

Appendix reference: IA-3

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. The United States federal government is not aware of the existence of any such agreements.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:
  - a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

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. In 2024, these plants produced 350.0 million gallons. For 2024, the credit was allowed on 196.6 million gallons of biodiesel production. Data for 2025 is not yet available

Tax information is generally confidential pursuant to Iowa State statute 422.20 (**Exhibit IA-3**).

**Figure 1 — Biodiesel Production Credit History**  
 \* Projected

Year	Tax Credit Redemptions	Year	Tax Credit Redemptions
FY 2011	\$ 0	FY 2021	4,270,000
FY 2012	1,260,000	FY 2022	4,280,000
FY 2013	5,160,000	FY 2023	4,290,000
FY 2014	4,530,000	FY 2024	4,303,000
FY 2015	3,660,000	FY 2025	4,313,100
FY 2016	4,010,000	FY 2026*	4,323,900
FY 2017	4,250,000	FY 2027*	4,332,500
FY 2018	4,360,000	FY 2028*	4,341,200
FY 2019	4,320,000	FY 2029*	4,349,900
FY 2020	4,400,000	FY 2030*	4,358,600

Appendix reference: IA-3

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority.

Appendix reference: N/A

- c. Please state whether any of the company’s functions are undertaken on behalf of the US government and specify whether the company is required to support the US government’s policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:
- Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
  - Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
  - Please detail how each GSE funds its operations.
  - Please explain how and to whom the GSE distributes its profits.
  - Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.
  - Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.

Appendix reference: N/A

### No. 13: Kentucky Biodiesel Production Tax Credit

#### C2 General information on programmes

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.
- Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;

- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

The Kentucky State Nonrefundable Tax Credit for Biodiesel Producer, Biodiesel Blender, or Renewable Diesel producer is to support the development of the biodiesel industry in Kentucky. This credit is issued pursuant to Kentucky Revised Statute KRS 141.422 to 141.425 and Kentucky Administrative Regulation 103 KAR 15:140 (**Exhibit KY-1**). The credit was created by Created by 2005 Ky. Acts ch. 168, sec. 137, effective March 18, 2005.

The tax credit is a nonrefundable credit that may be applied against income taxes imposed by KRS 141.020 (individual income tax), or KRS 141.040 (corporation income tax), and the limited liability entity tax (LLET) imposed by KRS 141.0401 in an amount certified by DOR. This potential credit is for taxpayers that produce and/or blends biodiesel pursuant to KRS 141.422 to 141.424, 141.425, and 103 KAR 15:140. The total amount of tax credit will be an amount equal to one dollar (\$1) per gallon of produced or blended biodiesel, and one dollar (\$1) per gallon of renewable diesel produced by a renewable diesel producer, unless the total amount of approved credit for all taxpayers exceeds the annual cap of \$10,000,000.

For calendar years beginning on or after January 1, 2021, the ten million dollar (\$10,000,000) annual tax credit cap is shared by all biodiesel producers, biodiesel blenders, renewable diesel producers, and renewable chemical producers in accordance with KRS 141.422(2). A separate tax credit for renewable chemical producers is provided in KRS 141.4231.

The program is administered by the Kentucky Department of Revenue 501 High Street, Frankfort, KY40601. No changes are anticipated to this tax credit.

Appendix reference: KY-1

2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

Not applicable.

Appendix reference: N/A

### C3 Programme eligibility

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

The Schedule BIO, Application and Credit Certificate of Income Tax/LLET Credit Biodiesel, must be electronically submitted via fax or email to DOR no later than the fifteenth day of the first month following the close of the preceding calendar year.

The approved **Schedule BIO** is sent to the taxpayer with Part II and Part III, Bio-diesel Approved Credit Certificate, filled out for their records. A copy is attached to the tax return the credit is claimed on. Along with the credit certificate completed by DOR on the Sch BIO for credit amounts awarded, we send them a letter (attached Credits-Biodiesel.dotm) informing them of their approval plus information on how to claim on their return and what steps they need to do for the ASTM testing.

Taxpayers that receive a share of the biodiesel credit via a Kentucky K-1 through their ownership in a pass-through entity must complete and file **Schedule TCS** for corporations and pass-through entities or **Schedule ITC** for individuals. These schedules should be completed to reflect the taxpayer's share of the credit. The Schedule TCS or Schedule ITC is required to be attached to any return on which the credit is claimed. See **Exhibit KY-3** for Schedules BIO, TCS, and ITC.

Appendix reference: KY-3

- the decision-making process used by the relevant government authority to approve or reject an application;

The receipt of any tax credit is dependent upon meeting the specified conditions in the applicable Kentucky Revised Statutes (KRS) and Administrative Regulation. See KRS 141.422 to 141.424, KRS 141.425, and Administrative Regulation 103 KAR 15:140 at **Exhibit KY-1**.

Appendix reference: KY-1

- whether eligibility for the programme is at all conditional on a company's export performance;

No, the tax credit is not conditioned on export performance.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

No, the tax credit is not conditioned on the use of domestic over imported goods.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

Only biodiesel produced or blended within the state of Kentucky, or renewable diesel produced within Kentucky are eligible for this tax credit.

Appendix reference: N/A

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

This tax credit is available for a state taxpayer that produces biodiesel, blends biodiesel, or produces renewable diesel in the Commonwealth of Kentucky.

Appendix reference: N/A

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

Kentucky’s Confidentiality of Taxpayer Information Statute, KRS 131.190 prohibits the Dept. of Revenue from divulging taxpayer information. See **Exhibit KY-4**.

Appendix reference: KY-4

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. The United States federal government is not aware of the existence of any such agreements.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:
  - a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

Kentucky's Confidentiality of Taxpayer Information Statute, KRS 131.190 prohibits the Dept. of Revenue from divulging taxpayer information. See **Exhibit KY-4**.

Appendix reference: KY-4

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US government and specify whether the company is required to support the US government's policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.

- c. Please detail how each GSE funds its operations.
- d. Please explain how and to whom the GSE distributes its profits.
- e. Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.
- f. Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.
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Appendix reference: N/A
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#### No. 14: Kansas Qualified Biodiesel Fuel Producer Incentive

##### C2 General information on programmes

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

This program was not available during the period of investigation.
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Pursuant to K.S.A. 79-34,159: “Expiration date of incentives, the provisions of K.S.A. 2016 Supp. 79-34,155 through 79-34,158, and amendments thereto, shall expire on July 1, 2016.”
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See <a href="https://law.justia.com/codes/kansas/2012/chapter79/article34/section79-34159/">https://law.justia.com/codes/kansas/2012/chapter79/article34/section79-34159/</a> .
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In the TRA's Statement of Essential Facts in its investigation of HVO exports from the United States (AS0067), the TRA correctly concluded that, "As set out under Kansas State Legislature 79-34-159, this incentive expired on July 1, 2016. Kansas State Legislature makes no provision for carry over of this incentive." Statement of Essential Facts (AS0067), para. 243.

Appendix reference: N/A

2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

As discussed above, this program expired on July 1, 2016, and is no longer operational.

Appendix reference: N/A

### C3 Programme eligibility

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;
- the decision-making process used by the relevant government authority to approve or reject an application;
- whether eligibility for the programme is at all conditional on a company's export performance;
- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;
- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and
- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

This section is not applicable. The program has terminated and is not operational.

Appendix reference: N/A

### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

N/A. As discussed above, this program expired on July 1, 2016, and is no longer operational.
Appendix reference: N/A

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. The United States federal government is not aware of the existence of any such agreements.
Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:

- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

N/A. As discussed above, this program expired on July 1, 2016, and is no longer operational.
Appendix reference: N/A

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

N/A. Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority.
Appendix reference: N/A

- c. Please state whether any of the company’s functions are undertaken on behalf of the US government and specify whether the company is required to support the US government’s policies.

N/A. No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.
Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal

instruments or regulations.

N/A. No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

N/A. No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
- c. Please detail how each GSE funds its operations.
- d. Please explain how and to whom the GSE distributes its profits.
- e. Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.
- f. Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.

Appendix reference: N/A

## No. 15: Kansas Biofuel Blending Equipment Tax Exemption

### C2 General information on programmes

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

This program is now terminated, and expired before January 1, 2012.

Pursuant to Kansas Revised Statute 79-32,252:

(a) For taxable years commencing after December 31, 2006, and before January 1, 2012, any taxpayer who is awarded a tax credit under this act by the secretary of commerce and complies with the conditions set forth in this act and the agreement entered into by the secretary and the taxpayer under this act shall be allowed a credit against the taxpayer's tax liability under the Kansas income tax act as provided in subsection (b). Expenditures used to qualify for this credit shall not be used to qualify for any other type of Kansas income tax credit.

(b) The amount of the credit to which a taxpayer is entitled shall be equal to the sum of: (1) An amount equal to 10% of the taxpayer's qualified investment for the first \$10,000,000 invested and (2) an amount equal to 5% of the amount of the taxpayer's qualified investment that exceeds \$10,000,000. Such credit shall be taken in 10 equal, annual installments, beginning with the year in which the taxpayer places into service the storage and blending equipment.

(c) If the amount of an annual installment of a tax credit allowed under this section exceeds the taxpayer's income tax liability for the taxable year in which the annual installment is allowed, the amount thereof which exceeds such tax liability may be carried over for deduction from the taxpayer's income tax liability in the next succeeding taxable year or years until the total amount of the annual installment of the tax credit has been deducted from tax liability, except that no such tax credit shall be carried over for deduction after the 14th taxable year succeeding the taxable year in which the first annual installment is allowed.

(d) (1) Before making a qualified investment, a taxpayer shall apply to the secretary of commerce to enter into an agreement for a tax credit under this act. The secretary shall prescribe the form of the application. After receipt of such application, the secretary may enter into an agreement with the applicant for a credit under this act if the secretary determines that

the taxpayer's proposed investment satisfies the requirements of this act. The secretary shall enter into an agreement with an applicant which is awarded a credit under this act. The agreement shall include: (A) A detailed description of the storage and blending equipment that is the subject of the agreement, (B) the first taxable year for which the credit may be claimed, (C) the maximum amount of tax credit that will be allowed for each taxable year and (D) a requirement that the taxpayer shall maintain operation of the equipment for at least 10 years during the term that the tax credit is available.

(2) A taxpayer must comply with the terms of the agreement described in subsection (d)(1) to receive an annual installment of the tax credit awarded under this act. The secretary of commerce, in accordance with rules and regulations of the secretary, shall annually determine whether the taxpayer is in compliance with the agreement. Such agreement shall include, but not be limited to, operation of the storage and blending equipment during the tax years when any installments of tax credits are claimed by the taxpayer. If the secretary determines that the taxpayer is in compliance, the secretary shall issue a certificate of compliance to the taxpayer. If the secretary determines that the taxpayer is not in compliance with the agreement, the secretary shall notify the taxpayer and the secretary of revenue of such determination of noncompliance, and any tax credits claimed pursuant to this section for any tax year shall be forfeited.

(a) In addition to the income tax credit allowable pursuant to K.S.A. 79-32,251 through 79-32,254, and amendments thereto, a taxpayer shall be entitled to a deduction from Kansas adjusted gross income with respect to the amortization of the amortizable costs of storage and blending equipment based upon a period of 10 years. Such amortization deduction shall be an amount equal to 55% of the amortizable costs of such equipment for the first taxable year in which such equipment is in production and 5% of the amortizable costs of such equipment for each of the next nine taxable years.

(b) The election of the taxpayer to claim the deduction allowed by subsection (a) shall be made by filing a statement of such election with the secretary of revenue in the manner and form and within the time prescribed by rules and regulations adopted by the secretary.

(c) The provisions of this section shall apply to all taxable years commencing after December 31, 2006.

(d) The secretary of revenue shall adopt such rules and regulations as deemed necessary to carry out the provisions of this section

(3) The secretary of commerce may adopt rules and regulations to administer the provisions of this subsection.

See <https://law.justia.com/codes/kansas/chapter-79/article-32/section-79-32-252/>

Appendix reference: N/A

2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

This program is not operational, and expired before January 1, 2012.

Appendix reference: N/A

### C3 Programme eligibility

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

This program is now expired.

Before making a qualified investment, a taxpayer shall apply to the Secretary of Commerce to enter into an agreement for this tax credit. After receipt of the application, the Secretary of Commerce may enter into an agreement with the applicant for a credit if it is determined that the taxpayer's proposed investment satisfies the requirements.

Pursuant to Kansas Revised Statute 70-32,254 to receive the credit awarded by this act, a taxpayer must claim the credit on the taxpayer's annual state income tax return or returns in the manner prescribed by the director of taxation. The taxpayer shall submit to the director a copy of the taxpayer's agreement for a tax credit entered into with the secretary of commerce pursuant to K.S.A. 79-32,252, and amendments thereto, and all information that the director determines necessary for the calculation of the credit provided by this act.

Appendix reference: N/A

- the decision-making process used by the relevant government authority to approve or reject an application;

This program is now expired. The Secretary of Commerce evaluated the application to determine if it met the criteria of being an expenditures made for purchase, construction or installation of storage and blending equipment.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's export performance;

This program is now expired. Eligibility was not conditioned on export performance

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

This program is now expired. Eligibility was not conditioned on the use of domestic over imported goods.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

This program is now expired. Eligibility was limited to taxpayers in the state of Kansas.
Appendix reference: N/A

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

This program is now expired. An income taxpayer that made a qualified investment in storage and blending equipment shall be allowed a tax credit.
Appendix reference: N/A

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

Not applicable. This program expired before January 1, 2012.
Appendix reference: N/A

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

Not applicable. This program expired before January 1, 2012.
Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:
  - a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

Not applicable. This program expired before January 1, 2012.
Appendix reference: N/A

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority.
Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US government and specify whether the company is required to support the US government's policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.
Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority
Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.
Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.

- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
- c. Please detail how each GSE funds its operations.
- d. Please explain how and to whom the GSE distributes its profits.
- e. Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.
- f. Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.
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Appendix reference: N/A
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## No 16: Alabama – Biofuel Production Jobs Tax Credit

### C2 General information on programmes

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

The Alabama Jobs Act provides for incentives to qualifying projects to stimulate job creation. The incentives are discretionary based on various aspects of the project.

**Jobs Credit**

(1) Cash rebate of up to 3% annually of the previous year's gross payroll (not including fringe benefits) for eligible employees who are Alabama residents. The Jobs Credit is available for up to 10 years. Enhanced benefits include: Up to 4% rebate for qualifying projects locating in a Targeted or Jumpstart County, as defined and listed below.

(2) Up to 4% rebate for qualifying projects by a Technology Company, as defined below.

(3) Up to 4% for qualifying projects of companies engaged in pharmaceutical, biomedical, medical technology or medical supplies or related research and development activities.

See AL Code 40-18-370 through 30-18-375 (Exhibit AL-01).

Appendix reference: AL-01

2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

Not applicable.

Appendix reference: N/A

**C3 Programme eligibility**

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

(a) An incentivized company may claim either or both of the jobs act incentives, to the extent provided in the project agreement.

(b) In order for an incentivized company to claim the jobs act incentives, the Governor and the incentivized company shall execute a project agreement.

Taxpayers receiving the credit must agree to a jobs commitment and minimum average wage commitment in a project agreement with the State. If a Taxpayer defaults on either commitment, the Taxpayer does not receive the benefit.

AL Code 40-18-374 (Exhibit AL-01)

Appendix reference: AL-01

- the decision-making process used by the relevant government authority to approve or reject an application;

In order for a company to be an approved company, all of the following shall occur:

(1) For any company that proposes a qualifying project, the Secretary of Commerce shall make all of the following findings:

- a. That the project is in fact a qualifying project;
- b. That the qualifying project will not decrease, directly or indirectly, Alabama's exports; and
- c. That the amount of tax incentives sought are exceeded by anticipated revenues for the state, including income, property, business privilege, utility, gross receipts, sales, and use tax revenues that are generated by the economic activity resulting from the project, as they arise from the following aspects of the qualifying project:
  1. Construction activities related to the qualifying project;
  2. The purchase of building materials and the initial equipping of the qualifying project;
  3. The subsequent equipping of the qualifying project; and
  4. The operation of the qualifying project.

(2) Upon making affirmative findings on the criteria set forth in subdivision (1) that are applicable, the Secretary of Commerce shall recommend to the Governor that the company be designated as an approved company. The name of the company and information collected about it shall be forwarded to the Governor.

(3) After reviewing the information provided by the Secretary of Commerce, the Governor shall also determine whether the company meets the criteria set forth in subdivision (1). If the Governor makes such a finding, the company shall be an approved company.

AL Code 40-18-373 (Exhibit AL-01)

Appendix reference: AL-01

- whether eligibility for the programme is at all conditional on a company's export performance;

No, the program is not conditional on a company's export performance.

Appendix reference: AL-01

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

No, the program is not conditional on a company's use of domestic goods over imported goods.

Appendix reference: AL-01

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

The tax credit is available for projects in Alabama.

Appendix reference: N/A

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

Project must have a qualifying business activity listed in Code of Alabama Section 40-18-372(1) (Exhibit AL-01). These includes projects which predominantly conducts its activities in the following areas:

- Described by NAICS Code 1133, 115111, 2121, 22111, 221330, 31 (other than 311811), 32, 33, 423, 424, 482, 4862, 48691, 48699, 48819, 4882, 4883 (other than 48833), 493, 511, 5121 (other than 51213), 51221, 517, 518 (without regard to the premise that data processing and related services be performed in conjunction with a third party), 51913, 52232, 54133 (if predominantly in furtherance of another activity described in this article), 54134 (if predominantly in furtherance of another activity described in this article), 54138, 5415, 541614, 5417, 55 (if not for the production of electricity), 561422 (other than establishments that originate telephone calls), 562213, 56291, 56292, 611512, 927, or 92811.
- The production of biofuel as such term is defined in Section 2-2-90(c)(2).
- A renewable energy generation facility that is owned by one or more electric providers, as the term is defined in Section 37-16-3, for providing electric service at retail in Alabama. For purposes of this subdivision, an “electric provider” shall also include an authority as defined in Section 11-50A-1. In the case of an electric provider that is also a tax-exempt organization under the Internal Revenue Code, notwithstanding Section 40-18-376(b)(3), any investment credit may be transferred for the entire term of the project agreement, as approved by the Governor. A “renewable energy generation facility” as used in this subdivision shall include any tangible property that is part of renewable energy generation, including any addition, modification, expansion, or upgrade to transmission or distribution systems that is required to accommodate the interconnection of renewable energy generation.
- The conduct of original investigations undertaken on a systematic basis to gain new knowledge or the application of research findings or other scientific knowledge to create new or significantly improved products or processes.
- The national or regional headquarters for a company that conducts significant business operations outside the state and that will serve as the principal office of the company’s principal operating officer with chief responsibility for the daily business operations of the company.
- A target of the state’s economic development efforts pursuant to the Accelerate Alabama Strategic Economic Development Plan adopted in January 2012 by the Alabama Economic Development Alliance, created by Executive Order Number 21 of the Governor on July 18, 2011, or any amended version or successor document thereto.

A qualifying project may not engage predominantly in farming activities involving trees, animals, or crops, and a qualifying project may not engage predominantly in the retail sale of tangible personal property or services, and may not be a shopping center, restaurant, movie theater, bowling alley, fitness center, miniature golf course, nightclub, gaming facility, or establishment serving the local community.

Appendix reference: AL-01

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

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.

Appendix reference: N/A

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

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.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:
  - a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

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.

Appendix reference: N/A

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US government and specify whether the company is required to support the US government's policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.

- c. Please detail how each GSE funds its operations.
- d. Please explain how and to whom the GSE distributes its profits.
- e. Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.
- f. Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.
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Appendix reference: N/A
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## No. 17: Illinois – Biofuels Tax Exemption

### C2 General information on programmes

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

<p>The Illinois State Biofuels Sales Tax Exemption provides a sales and use tax exemption for certain diesel fuel blends containing biodiesel or renewable diesel sold at retail in Illinois. The objective of the program is to incentivize the purchase and use of biodiesel and renewable diesel fuel blends in order to promote renewable fuels and reduce emissions associated with conventional diesel fuel use.</p> <p>The nature or form of the subsidy is a tax exemption applied at the point of sale.</p> <p>Under the program, qualifying diesel fuel blends containing biodiesel or renewable diesel are exempt from Illinois sales and use taxes when sold at retail if the applicable blend percentage requirements are met. Retailers deduct the qualifying sales tax at the point of sale when the fuel is purchased.</p> <p>The relevant statutory provisions governing the program are found in the Retailers' Occupation Tax Act and the Use Tax Act, specifically 35 Illinois Compiled Statutes 120/2-10 and 35 Illinois Compiled Statutes 105/3-5.1, 3-10, and 3-40 through 3-44.3. The regulatory provision implementing these statutes is 86 Ill. Adm. Code 130.320.</p> <p>The biodiesel sales tax exemption existed prior to 2022, and renewable diesel became eligible for the exemption beginning January 1, 2024.</p> <p>The exemption provisions are currently scheduled to expire on December 31, 2030.</p> <p>The program is administered by the Illinois Department of Revenue, which maintains statewide records of sales tax deductions reported by retailers claiming the biodiesel or renewable diesel exemption.</p> <p>At this time, the Illinois Department of Revenue is unaware of any anticipated changes to the program.</p>	Appendix reference: IL-1, IL-2, IL-3
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2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

Not applicable.	Appendix reference: N/A
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### **C3 Programme eligibility**

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

There is no application process. This program is a sales tax exemption applied automatically at the point of sale when qualifying biodiesel or renewable diesel blends are sold at retail in Illinois.

Eligibility for the exemption does not depend on the biofuels producer or the purchaser, but rather on the product sold. If the product is diesel fuel containing the qualifying amount of biodiesel or renewable diesel, it is exempt from sales tax at the point of sale.

Appendix reference: N/A

- the decision-making process used by the relevant government authority to approve or reject an application;

There is no application or approval process. The exemption is applied automatically at the point of sale if the qualifying fuel blend requirements are met.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's export performance;

No. Eligibility for the program is not contingent upon export performance. Because the exemption applies only to retail sales occurring within Illinois, exported fuel would not receive any benefit under the program.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

No. Eligibility is not contingent upon the use of domestic goods over imported goods.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

Eligibility is not limited to enterprises located within designated regions. Any qualifying biodiesel or renewable diesel blend sold at retail within Illinois may receive the point-of-sale sales tax exemption regardless of where the fuel was produced.

Appendix reference: N/A

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

Through November 30, 2030, sales and use taxes do not apply to diesel fuel blends containing at least 10 percent biodiesel (B10) or 10 percent renewable diesel from December 1 of each calendar year through March 31 of the following calendar year.

From April 1, 2024 through November 30, 2030, diesel fuel blends are exempt from sales and use taxes if they meet the following blend requirements:

<b>Timeframe</b>	<b>Biofuel Blend Requirement</b>
April 1, 2024 – November 30, 2024	At least 13% biodiesel or renewable diesel
April 1, 2025 – November 30, 2025	At least 16% biodiesel or renewable diesel
April 1, 2026 – November 30, 2030	At least 19% biodiesel or renewable diesel

Appendix reference: IL-1, IL-2, IL-3

#### **C4 Subsidies received under the programmes**

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

Disclosure of confidential tax information by the Illinois Department of Revenue is strictly prohibited under Illinois state law. Accordingly, company-specific information regarding which companies applied for, accrued, or received benefits under the program cannot be disclosed.

Appendix reference: N/A

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. There are no contractual agreements between the United States Government and companies receiving benefits under this program. The benefit is a sales tax exemption applied automatically at the point of sale.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:
  - a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also

explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

Disclosure of confidential tax information by the Illinois Department of Revenue is strictly prohibited under Illinois state law. Accordingly, company-specific information regarding which companies applied for, accrued, or received benefits under the program cannot be disclosed.

The Illinois Department of Revenue maintains data regarding sales tax deductions associated with biodiesel or renewable diesel fuel blends on an aggregated statewide basis. 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.

Appendix reference: N/A

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

The Illinois Biofuels Sales Tax Exemption applies to qualifying retail sales of diesel fuel blends containing biodiesel or renewable diesel. Retailers selling qualifying fuel blends may apply the exemption at the point of sale when the statutory blend requirements are met. Retailers or purchasers benefiting from the exemption perform ordinary commercial activities related to the sale or purchase of fuel. The United States has no reason to believe that any such private entities could be recognized as performing functions equivalent to those of a government authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US government and specify whether the company is required to support the US government's policies.

No companies benefiting from the Illinois Biofuels Sales Tax Exemption undertake functions on behalf of the United States Government or the State of Illinois. Retailers apply the sales tax exemption at the point of sale when the statutory requirements for qualifying fuel blends are satisfied.

Companies benefiting from the program are not required to support United States Government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies benefiting from the Illinois Biofuels Sales Tax Exemption have been vested with responsibilities normally associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies benefiting from the Illinois Biofuels Sales Tax Exemption have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:
- a. Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
  - b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
  - c. Please detail how each GSE funds its operations.
  - d. Please explain how and to whom the GSE distributes its profits.
  - e. Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.
  - f. Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biofuels production are GSEs.

Appendix reference: N/A

## No. 18: Iowa – Renewable Fuel Infrastructure Program

### C2 General information on programmes

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

The Renewable Fuel Infrastructure Program is a cost-share grant program designed for motor fuel retail sites and biodiesel terminal facilities. A primary goal is to assist retail operators of fueling stations with installing, replacing, or converting eligible infrastructure to expand the use of renewable fuels in Iowa. All grant agreements require five-year commitments from awardees.

Ethanol cost-share reimbursements are based on assigning one of three tiers to submitted applications. Approved applications can result in awards of up to \$75,000 per project. Approved biodiesel cost-share applications can result in awards of up to \$50,000 per project, and biodiesel terminal projects can receive up to \$50,000 or \$100,000 per project depending upon the percentage of biodiesel in dispensed blended diesel products.

See <https://www.legis.iowa.gov/docs/code/159A.15.pdf>

Appendix reference: N/A

2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

Not applicable.

Appendix reference: N/A

### **C3 Programme eligibility**

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with

answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

The Renewable Fuel Infrastructure Board (RFIB) consists of 11 voting members appointed by the Governor of the State of Iowa. The Board reviews all submitted applications. Administrative support is provided by the Iowa Department of Agriculture and Land Stewardship. Additional information on application requirements is available at: <https://iowaagriculture.gov/IRFIP>

Appendix reference: N/A

- the decision-making process used by the relevant government authority to approve or reject an application;

Iowa issued a memo outlining requirements for project approval. Those requirements are laid out at: <https://iowaagriculture.gov/sites/default/files/ag-div/pdf/Memo%20to%20RFIP%20Applicants%20with%20E15%20Access%20Standard%20%20Safe%20Harbor%20Notice%20Information%207-2025.pdf>

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's export performance;

Eligibility is not contingent on export performance.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

Eligibility is not contingent on use of domestic over imported goods.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

Eligible businesses are located in the state of Iowa.

Appendix reference: N/A

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

The program is available for motor fuel retail sites and biodiesel terminal facilities.
Appendix reference: N/A

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

Iowa has had a cap of \$1,750,000 on biodiesel projects the last three years and all funds were used for those years, including 2025.
Appendix reference: N/A

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

Not applicable.
Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:
  - a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

Iowa has had a cap of \$1,750,000 on biodiesel projects the last three years and all funds were used for those years, including 2025.
Appendix reference: N/A

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US government and specify whether the company is required to support the US government's policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
- c. Please detail how each GSE funds its operations.
- d. Please explain how and to whom the GSE distributes its profits.
- e. Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output

and quality performance, employee performance, financial performance etc.)  
Include an explanation of what action, if any, is taken by such authorities if its  
performance targets are not met.

- f. Please provide details of any official US government reporting methods and/or  
procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.
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Appendix reference: N/A
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## No. 19: Michigan – Incentive Program for In-State Sale and Production Biodiesel

### C2 General information on programmes

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

This program was never enacted by the Michigan legislature. This program was introduced in Michigan House Bill 4847 of 2023, which never became law. As such, it never entered into force.
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See <https://www.legislature.mi.gov/Bills/Bill?ObjectName=2023-HB-4847>

In the Statement of Essential Facts for the TRA’s investigation into HVO from the United States, the TRA correctly concluded that “On 27 June 2023, House Bill (HB) 4847 was introduced, which would provide incentives for the sale and production of biodiesel in Michigan. HB 4847 was referred to the Tax Policy Committee, however has not moved past this stage.” Statement of Essential Facts (AS0067), para. 244.
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Appendix reference: N/A
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2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

This program was never enacted by the Michigan legislature. This program was introduced in Michigan House Bill 4847 of 2023, which never became law. As such, it never entered into force.

See <https://www.legislature.mi.gov/Bills/Bill?ObjectName=2023-HB-4847>

In the Statement of Essential Facts for the TRA’s investigation into HVO from the United States, the TRA correctly concluded that “On 27 June 2023, House Bill (HB) 4847 was introduced, which would provide incentives for the sale and production of biodiesel in Michigan. HB 4847 was referred to the Tax Policy Committee, however has not moved past this stage.” Statement of Essential Facts (AS0067), para. 244.

Appendix reference: N/A

### C3 Programme eligibility

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

Not applicable. This program never entered into force.

Appendix reference: N/A

- the decision-making process used by the relevant government authority to approve or reject an application;

Not applicable. This program never entered into force.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company’s export performance;

Not applicable. This program never entered into force.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company’s use of domestic goods over imported goods;

Not applicable. This program never entered into force.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

Not applicable. This program never entered into force.
Appendix reference: N/A

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

Not applicable. This program never entered into force.
Appendix reference: N/A

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

Not applicable. This program never entered into force.
Appendix reference: N/A

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

Not applicable. This program never entered into force.
Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:
  - a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

Not applicable. This program never entered into force.
Appendix reference: N/A

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Not applicable. This program never entered into force.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US government and specify whether the company is required to support the US government's policies.

Not applicable. This program never entered into force.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

Not applicable. This program never entered into force.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

Not applicable. This program never entered into force.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
- c. Please detail how each GSE funds its operations.
- d. Please explain how and to whom the GSE distributes its profits.

- e. Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.
- f. Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.
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Appendix reference: N/A
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## No. 20: Montana – Biodiesel Tax Exemption

### C2 General information on programmes

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

Pursuant to Section 15-70-405 of the Montana State Code (Exhibit MT-1), a special biodiesel fuel producer is exempt from the special fuel tax imposed by Section 15-70-403 on biodiesel produced by the producer from waste vegetable oil feedstock.
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A "Special biodiesel fuel producer" is a person who produces less than 2,500 gallons annually of biodiesel fuel from waste vegetable oil feedstock for the operation of motor vehicles owned or controlled by the person on the public roads and highways of the state. Section 15-70-401 of the Montana State Code (Exhibit MT-3).
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Appendix reference: MT-1, MT-3
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2. For all programmes that are no longer operational, please state the date from which a

company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

Not applicable.

Appendix reference: N/A

### C3 Programme eligibility

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

To qualify for the exemption under this section, the special biodiesel fuel producer shall:

(a) register annually with the department; and

(b) report on the amount of biodiesel produced and used by the producer in a calendar year by February 15 of the succeeding year.

Section 15-70-405 of the Montana State Code (Exhibit MT-1).

Appendix reference: MT-1

- the decision-making process used by the relevant government authority to approve or reject an application;

There is no decision-making process. The exemption is automatic.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's export performance;

Eligibility is not conditioned on export performance

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

Eligibility is not conditioned on the use of domestic over imported goods.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

Eligibility is limited to producers in Montana.
Appendix reference: N/A

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

Eligibility is limited to producers of biodiesel who make less than 2,500 gallons annually of biodiesel fuel from waste vegetable oil feedstock.
Appendix reference: N/A

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

Not applicable. The U.S. government does not believe there are biodiesel producers in Montana.
Appendix reference: N/A

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

Not applicable. The U.S. government does not believe there are biodiesel producers in Montana.
Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:
  - a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between

years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

Not applicable. The U.S. government does not believe there are biodiesel producers in Montana.

Appendix reference: N/A

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US government and specify whether the company is required to support the US government's policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
- c. Please detail how each GSE funds its operations.
- d. Please explain how and to whom the GSE distributes its profits.
- e. Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.
- f. Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.
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Appendix reference: N/A
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## No. 21: Montana – Refund for Taxes Paid on Biodiesel By Distributor Or Retailer

### C2 General information on programmes

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

Pursuant to Montana Code Annotated 15-70-433:
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- (1) A licensed distributor who pays the special fuel tax under 15-70-403 on biodiesel, as defined in 15-70-401, may claim a refund equal to 2 cents a gallon on biodiesel sold during the previous calendar quarter if the biodiesel is produced entirely from biodiesel ingredients produced in Montana.
- (2) The owner or operator of a retail motor fuel outlet may claim a refund equal to 1 cent a gallon on biodiesel on which the special fuel tax has been paid and that is purchased from a licensed distributor if the biodiesel is produced entirely from biodiesel ingredients produced in Montana.
- (3) (a) To receive the refund allowed under subsection (1) or (2), the licensed distributor or the owner or operator of a motor fuel outlet shall file a statement within 30 days after the end of each calendar quarter on a form provided by the department.  
  
(b) The statement provided by a licensed distributor must set forth information required by the department, including the gallons of biodiesel sold and the source of ingredients used to produce biodiesel.  
  
(c) The statement provided by the owner or operator of a retail motor fuel outlet must set forth information required by the department, including the gallons of biodiesel purchased.
- (4) The payment of the refund allowed by this section must be made by the department within 90 days after the claim for a refund is filed by the licensed distributor or the owner or operator of a retail motor fuel outlet. Tax refund payments under this section are statutorily appropriated, as provided in 17-7-502, from the state general fund.
- (5) The records of each licensed distributor or owner or operator of a retail motor fuel outlet must be kept for a period of not more than 3 years and must include receipts, invoices, and other information as the department may require.
- (6) The department or its authorized representative may examine the books, papers, or records of any licensed distributor or owner or operator of a retail motor fuel outlet.

Appendix reference: MT-2

2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

Not applicable.

Appendix reference: N/A

### **C3 Programme eligibility**

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

Distributors of biofuels or retail outlets may claim a refund under this program within 30 days after the end of each calendar quarter.

Appendix reference: MT-2

- the decision-making process used by the relevant government authority to approve or reject an application;

Refunds can be requested for taxes paid on biodiesel if the biodiesel is produced entirely from ingredients produced in Montana.

Appendix reference: MT-2

- whether eligibility for the programme is at all conditional on a company's export performance;

The program is not contingent on export performance

Appendix reference: MT-2

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

The program is conditioned on the use of biodiesel inputs made in Montana

Appendix reference: MT-2

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

The program is limited to businesses in Montana.

Appendix reference: MT-2

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

The program is limited to distributors or retailers of biodiesel produced entirely from inputs produced in Montana.

Appendix reference: MT-2

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

Not applicable. The U.S. government does not believe there are biodiesel producers in Montana.

Appendix reference: N/A

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

Not applicable. The U.S. government does not believe there are biodiesel producers in Montana.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:

- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

Not applicable. The U.S. government does not believe there are biodiesel producers in Montana.

Appendix reference: N/A

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority.

Appendix reference: N/A

- c. Please state whether any of the company’s functions are undertaken on behalf of the US government and specify whether the company is required to support the US government’s policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
- c. Please detail how each GSE funds its operations.
- d. Please explain how and to whom the GSE distributes its profits.
- e. Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.
- f. Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.

Appendix reference: N/A

## No. 22: New Mexico – Biodiesel Blending Facility Tax Credit

### C2 General information on programmes

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

This program was repealed in 2025, with an effective date of July 1, 2025.

A taxpayer who is a rack operated as defined in the Special Fuels Supplier Tax Act, and who owns and installs biodiesel blending equipment at its facility to produce blended biodiesel fuel, may claim a GRT or compensating tax credit. The credit is 30% of the purchase and installation cost of equipment not to exceed \$50,000 for the installation of the equipment. The maximum aggregate amount of credits allowed in any tax year is \$1 million. The credit is not refundable but may be carried forward for up to four years.

Appendix reference: NM-1

2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

This program was repealed in 2025, with an effective date of July 1, 2025.

Appendix reference: NM-1

### **C3 Programme eligibility**

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

The rack operator must obtain a dated certificate of eligibility from the Energy, Minerals and Natural Resources Department (EMNRD) to apply for this credit. To claim the credit, first apply to EMNRD for approval of the equipment purchase and installation costs. Upon receipt of a certificate of eligibility from EMNRD, submit a completed Form RPD-41339, Biodiesel Blending Facility Tax Credit Approval Request Form, to TRD. Attach the certificate of eligibility received from EMNRD and a copy of the invoice(s) for the qualified equipment and installation costs.

[https://edd.newmexico.gov/wp-content/uploads/2021/06/Biodiesel\\_Blending\\_Facility\\_Tax\\_Credit\\_Approval\\_Request\\_Form\\_2015.pdf](https://edd.newmexico.gov/wp-content/uploads/2021/06/Biodiesel_Blending_Facility_Tax_Credit_Approval_Request_Form_2015.pdf)

Appendix reference: N/A

- the decision-making process used by the relevant government authority to approve or reject an application;

EMNRD shall determine if the equipment for which the tax credit will be claimed meets the requirements; and if purchases and installation costs reported by the taxpayer are legitimate. If approved, EMNRD will issue a dated certificate of eligibility containing an estimate of the amount of biodiesel blending facility tax credit for which the taxpayer is eligible.

[https://edd.newmexico.gov/wp-content/uploads/2021/06/Biodiesel\\_Blending\\_Facility\\_Tax\\_Credit\\_Approval\\_Request\\_Form\\_2015.pdf](https://edd.newmexico.gov/wp-content/uploads/2021/06/Biodiesel_Blending_Facility_Tax_Credit_Approval_Request_Form_2015.pdf)

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's export performance;

Eligibility is not conditioned on export performance.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

Eligibility is not conditioned on the use of domestic over imported goods

Appendix reference: N/A

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

Eligibility is limited to rack operators in New Mexico.

Appendix reference: N/A

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

Eligibility is limited to rack operators in New Mexico.
Appendix reference: N/A

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

The credit was repealed effective July 1, 2025. No claims were reported for the POI. <i>See</i> 2025 New Mexico Tax Expenditure Report (Exhibit NM-1).
Appendix reference: NM-1.

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

Not applicable.
Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:
  - a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

The credit was repealed effective July 1, 2025. No claims were reported for the POI. <i>See</i> 2025 New Mexico Tax Expenditure Report (Exhibit NM-1).
Appendix reference: NM-1

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US government and specify whether the company is required to support the US government's policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
- c. Please detail how each GSE funds its operations.
- d. Please explain how and to whom the GSE distributes its profits.
- e. Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.)

Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

- f. Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.
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Appendix reference: N/A
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## No. 23: North Dakota Biodiesel and HVO Blender Tax Credit

### C2 General information on programmes

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

North Dakota State income tax credit for blending of biodiesel fuel or green diesel fuel.

The objective of the income tax credit is to encourage biodiesel or green diesel production. The income tax credit is established in Section 57-38-01.22 of North Dakota Century Code (**Exhibit ND-1**). The income tax credit acts as a nonrefundable tax credit against income tax. Credit in excess of the tax liability for the year may be carried forward for five subsequent tax years. The income tax credit is equal to five cents for each gallon blended during the taxable year. The taxpayer claims the tax credit on its income tax return when it is filed. The income tax credit was established on January 1, 2005.

The program is administered by the  
Office of the North Dakota Tax Commissioner 600  
E. Boulevard Ave., Dept. 127  
Bismarck, ND 58505-0599  
Main Number: 701-328-7088

No changes are anticipated to this tax credit.

Appendix reference: ND-1

2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

Not applicable.

Appendix reference: N/A

### **C3 Programme eligibility**

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

Any taxpayer which is a ND licensed fuel supplier (wholesaler) pursuant to section 57-43.2-05 of North Dakota Century Code (at **Exhibit ND-2**) which blends biodiesel or green diesel fuel in ND which contains at least a 5% (B5) blend is eligible for the tax credit. There is no application process for the tax credit. Any individual or business entity which meets the eligibility criteria in **Exhibit ND-2**, calculates the credit on its tax return for that tax year and claims the tax credit against the tax liability shown on that tax return.

Appendix reference: ND-2

- the decision-making process used by the relevant government authority to approve or reject an application;

There is no application process for the tax credit. Any individual or business entity which meets the eligibility criteria in **Exhibit ND-2**, calculates the credit on its tax return for that tax year and claims the tax credit against the tax liability shown on that tax return. Or in the case of a passthrough entity (which is not subject to tax), reports the amount of tax credit passed through to each owner. The applicant always receives a tax credit if the eligibility criteria is met and the applicant has an income tax liability. Because the credit is non-refundable, if there is not an income tax liability (such as having an operating loss), the credit would not be utilized that year, and instead carried forward to the subsequent tax year.

Appendix reference: ND-2

- whether eligibility for the programme is at all conditional on a company's export performance;

Use of the North Dakota State income tax credit for blending of biodiesel fuel or green diesel fuel is not contingent on export performance.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

Use of the North Dakota State income tax credit for blending of biodiesel fuel or green diesel fuel is not contingent on use of domestic over imported goods.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

Use of the North Dakota State income tax credit for blending of biodiesel fuel or green diesel fuel is not limited to specific locations within the State of North Dakota.

Appendix reference: N/A

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

Eligibility for the North Dakota State income tax credit for blending of biodiesel fuel or green diesel fuel is limited to any taxpayer which is a ND licensed fuel supplier (wholesaler) pursuant to section 57-43.2-05 of North Dakota Century Code (**Exhibit ND-2**) which blends biodiesel or green diesel fuel in ND which contains at least a 5% (B5) blend.

Appendix reference: ND-2

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as

required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

The North Dakota State income tax credit is an income tax credit based on the criteria and activity described in responses to Questions 1 and 2 (Section C3) above. The income tax credit is calculated based on the activity for that taxpayer’s tax year and each separate tax year. In Annex C2, the amounts shown are not estimates, but are actual amounts claimed on tax returns by taxpayers reporting to have earned the tax credit. **(Exhibit ND-3)**. Any tax credits earned during 2025 are reported by the claimant on their 2025 tax returns that are filed during 2026, so these filings are still incomplete.

Appendix reference: ND-3

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. The United States federal government is not aware of the existence of any such agreements.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:
  - a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

The North Dakota State income tax credit is an income tax credit based on the criteria and activity described in responses to **Questions 1 and 2** (Section C3) above. The income tax credit is calculated based on the activity for that taxpayer’s tax year and each separate tax year. In Annex C4, the amounts shown are not estimates, but are actual amounts claimed on tax returns by taxpayers reporting to have earned the tax credit. **(Exhibit ND-3)**. Any tax credits earned during 2025 are reported by the claimant on their 2025 tax returns that are filed during 2026, so these filings are still incomplete.

Appendix reference: ND-3

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US government and specify whether the company is required to support the US government's policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:
- Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
  - Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
  - Please detail how each GSE funds its operations.
  - Please explain how and to whom the GSE distributes its profits.
  - Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.)

Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

- f. Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.
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Appendix reference: N/A
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## No. 24: North Dakota Biodiesel and HVO Sales Equipment Tax Credit

### C2 General information on programmes

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

North Dakota State income tax credit for biodiesel or green diesel sales equipment costs.

The objective of this tax credit is to encourage biodiesel or green diesel production. The tax credit is codified at North Dakota Century Code 57-38-01.23 (**Exhibit ND-1**). This is a non-refundable tax credit against income tax. Credit in excess of the tax liability for the year may be carried forward for five subsequent tax years. The income tax credit was established on January 1, 2005 and is indefinite in duration. The income tax credit is equal to 10% per year for five years of the seller's direct costs to adapt or add equipment to their facility to enable it to sell the biodiesel or green diesel blend. The credit is limited to \$50,000 cumulative for any single seller. The taxpayer claims the tax credit on its income tax return when it is filed.

The program is administered by the:  
Office of the North Dakota Tax Commissioner 600  
E. Boulevard Ave., Dept. 127  
Bismarck, ND 58505-0599  
Main Number: 701-328-7088

There are no anticipated changes to this tax credit.

Appendix reference: ND-1

2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

Not applicable.

Appendix reference: N/A

### **C3 Programme eligibility**

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following.

- the application process, including details of any application fees charged by the relevant government authority;

Any taxpayer which is a fuel seller (retailer) which incurs costs to adapt or add equipment to a ND licensed facility to sell diesel fuel containing at least 2% biodiesel or green diesel volume is entitled to an income tax credit.

Appendix reference: N/A

- the decision-making process used by the relevant government authority to approve or reject an application;

There is no application process. Any individual or business entity which meets the statutory criteria (described above), calculates the credit on its tax return for that tax year and claims the tax credit against the tax liability shown on that tax return.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's export performance;

The North Dakota State income tax credit for biodiesel or green diesel sales equipment costs is not contingent on export performance.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

The North Dakota State income tax credit for biodiesel or green diesel sales equipment costs is not conditioned on the use of domestic over imported goods.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

The North Dakota State income tax credit for biodiesel or green diesel sales equipment costs is not limited to specific locations within the state of North Dakota.

Appendix reference: N/A

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

The tax credit applies to any taxpayer which is a fuel seller (retailer) that incurs costs to adapt or add equipment to a ND licensed facility to sell diesel fuel containing at least 2% biodiesel or green diesel volume is entitled to an income tax credit.

Appendix reference: N/A

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under 'Programme information' are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

The North Dakota State income tax credit for biodiesel or green diesel sales equipment costs based on the criteria and activity described in responses above. The income tax credit is calculated based on the activity for that taxpayer's tax year and each separate tax year. In **Exhibit ND-3**, the amounts shown are not estimates, but are amounts claimed on tax returns by taxpayers reporting to have earned the tax credit. Any tax credits earned during 2025 are reported by the claimant on their 2025 tax returns that are filed during 2026, so these filings are still incomplete.

Appendix reference: ND-3

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. The United States federal government is not aware of the existence of any such agreements.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:

- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

The North Dakota State income tax credit for biodiesel or green diesel sales equipment costs based on the criteria and activity described in responses to above. The income tax credit is calculated based on the activity for that taxpayer's tax year and each separate tax year. In **Exhibit ND-3**, the amounts shown are not estimates, but are amounts claimed on tax returns by taxpayers reporting to have earned the tax credit. Any tax credits earned during 2025 are reported by the claimant on their 2025 tax returns that are filed during 2026, so these filings are still incomplete.

Appendix reference: ND-3

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf

of the US government and specify whether the company is required to support the US government's policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.
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Appendix reference: N/A
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- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.
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Appendix reference: N/A
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- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.
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Appendix reference: N/A
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4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
- c. Please detail how each GSE funds its operations.
- d. Please explain how and to whom the GSE distributes its profits.
- e. Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.
- f. Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.
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Appendix reference: N/A
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**No. 25: North Dakota Agriculturally Derived Fuel Production Facility Loan Guarantees and North Dakota Advanced Biofuel Incentives**

**C2 General information on programmes**

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

Bank of North Dakota's (BND) Value-Added Guarantee Loan assists North Dakota-based companies that want to invest in value-added agriculture and energy products that add value to North Dakota communities. The loan limit is \$25 million with a rate set by the Lead Lender that must be acceptable to BND. The guarantee term must not exceed 15 years. The program was established in 2011 and continues to accept applications. Additional information can be found at: <a href="https://bnd.nd.gov/loans/business/value-added-guarantee-loan/">https://bnd.nd.gov/loans/business/value-added-guarantee-loan/</a>
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The loan is offered under North Dakota Century Code Chapter 6-09 ( <b>Exhibit ND-4</b> ). It is offered as a participation program with a North Dakota-based lender.
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Appendix reference: ND-4
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2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

Not applicable.
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Appendix reference: N/A
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### C3 Programme eligibility

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

BND offers this loan by partnering with local lenders. To apply for the loan, the business must apply with a local lender who then works with BND. No application fees are charged.

<https://bnd.nd.gov/loans/business/value-added-guarantee-loan/>

Appendix reference: N/A

- the decision-making process used by the relevant government authority to approve or reject an application;

Bank of North Dakota (BND offers this loan by partnering with local lenders. Applications are through local lenders. BND uses typical lending credit standards in reviewing the loan which include loan size and type of project.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's export performance;

The loan program is not conditioned on export performance.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

The loan program is not conditioned on the use of domestic over imported goods.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

To be eligible for BND's Value-Added Guarantee Loan, a company must be located in North Dakota.

Appendix reference: N/A

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

To be eligible for BND's Value-Added Guarantee Loan, a company must be located in North Dakota for a company that seeks to invest in value-added agriculture and energy products.

Appendix reference: N/A

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under 'Programme information' are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

No funding was provided during the POI.

Appendix reference: ND-5

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. The U.S. federal government is not aware of the existence of any such agreements.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:

- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

No funding was provided during the POI.

Appendix reference: ND-5

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US government and specify whether the company is required to support the US government's policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:
- Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
  - Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
  - Please detail how each GSE funds its operations.
  - Please explain how and to whom the GSE distributes its profits.
  - Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.
  - Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.
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Appendix reference: N/A
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## No. 26: North Dakota – Clean Sustainable Energy Authority

### C2 General information on programmes

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

The Clean Sustainable Energy Authority of the North Dakota Industrial Commission (NDIC) is created to support research, development, and technological advancements through partnerships and financial support for the large-scale development and commercialization of projects, processes, activities, and technologies that reduce environmental impacts and increase sustainability of energy production and delivery.

Grants are through the Clean Sustainable Energy Authority Fund and low-interest loans are through the Bank of North Dakota.

The program was established in 2021, and was enacted pursuant to North Dakota Century Code Chapter 54-63.1 (Exhibit ND-6).

The NDIC Admin office receives applications and has the proposals scored by independent technical advisors. The CSEA Technical Committee scores the projects while taking into consideration the Tech Reviewer comments and scores and forwards their recommendations to the CSEA Advisory Board, who then receives presentations from the applicants and forwards their funding recommendations to the NDIC for their final consideration and vote.

The NDIC administers the program. Records maintained include the application, project budget, invoices of expenses, and status reports and final reports detailing the work of the project.

No future changes are anticipated.

Appendix reference: ND-6, ND-7

2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

Not applicable.

Appendix reference: N/A

### **C3 Programme eligibility**

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

An application deadline is set by the NDIC, applications as prescribed by the Commission are submitted by entities, and a \$100 application fee is charged by the NDIC.

Appendix reference: N/A

- the decision-making process used by the relevant government authority to approve or reject an application;

The NDIC considers the funding recommendations from the CSEA Advisory Board, taking into account the eligibility criteria of the program.

Appendix reference: ND-6, ND-7

- whether eligibility for the programme is at all conditional on a company's export performance;

No, eligibility for the program is not conditional on export performance.

Appendix reference: ND-6, ND-7

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

No, eligibility for the program is not conditional on a company's use of domestic goods over imported goods.

Appendix reference: ND-6, ND-7

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

Eligibility for the program is conditional upon a company having commercial operations within the state of North Dakota, but there are no conditions upon the location of the company's headquarters or main location.

Appendix reference: ND-6, ND-7

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

No, the program is not limited to any individual or groups of companies and/or industries.

Appendix reference: ND-6, ND-7

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under 'Programme information' are populated using the ex-

act information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

No producers of biodiesel or of feedstocks received funding under this program. In the interest of transparency, a list of grant recipients is included in the attached exhibit.

Appendix reference: ND-9

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. The U.S. federal government is not aware of the existence of any such agreements.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:

- a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

No producers of biodiesel or of feedstocks received funding under this program. In the interest of transparency, a list of grant recipients is included in the attached exhibit.

Appendix reference: ND-9

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US government and specify whether the company is required to support the US government's policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility

normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:
- Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
  - Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
  - Please detail how each GSE funds its operations.
  - Please explain how and to whom the GSE distributes its profits.
  - Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.
  - Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No biodiesel producers are GSEs.

Appendix reference: N/A

## No. 27: North Dakota – Biofuel Loan/PACE Programme

### C2 General information on programmes

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.
2. Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

The Biofuels PACE Loan Program provides interest buydown on loans to biodiesel, ethanol or green diesel production facilities and livestock operations. The program is used to reduce the interest rate on loans which have been approved by a local lender and BND. Additional information on the program is available at: <https://bnd.nd.gov/loans/ag/biofuels-pace-program/>

The program was established in 1990 and continues to accept applications today. This is offered under North Dakota Century Code Chapter 6-09. It is offered as a participation program with a North Dakota-based lender.

There are no changes anticipated for this program.

Appendix reference: ND-4

3. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

Not applicable.

Appendix reference: N/A

### **C3 Programme eligibility**

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

BND offers this loan by partnering with local lenders. To apply for the loan, the business must apply with a local lender who then works with BND. No application fees are charged.

Appendix reference: N/A

- the decision-making process used by the relevant government authority to approve or reject an application;

BND offers this loan by partnering with local lenders. Applications are through local lenders. BND uses typical lending credit standards in reviewing the loan which include loan size and type of project.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's export performance;

Eligibility for this loan program not conditioned on export performance.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

Eligibility for this loan program is not conditioned on the use of domestic over imported goods.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

In order to qualify for this loan program, the facility must be located in North Dakota.

Appendix reference: N/A

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

The loan program is intended for facilities that produce ethanol, biodiesel or green diesel, or those with a value-added livestock operation.

Appendix reference: N/A

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

Information on beneficiaries is included at <b>Exhibit ND-5</b> . No funding was provided during the POI.
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Appendix reference: ND-5
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2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. The United States federal government is not aware of the existence of any such agreements.
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Appendix reference: N/A
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3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:
  - a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

Information on beneficiaries is included at <b>Exhibit ND-5</b> . No funding was provided during the POI.
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Appendix reference: ND-5
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- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority.
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Appendix reference: N/A
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- c. Please state whether any of the company's functions are undertaken on behalf of the US government and specify whether the company is required to support the US government's policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:
- Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
  - Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
  - Please detail how each GSE funds its operations.
  - Please explain how and to whom the GSE distributes its profits.
  - Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

- f. Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.

Appendix reference: N/A

**No. 28: Oregon Production Property Tax Exemption (as part of the Rural Renewable Energy Development RRED Zone)**

**C2 General information on programmes**

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

The Oregon State Rural Renewable Energy Development Zone is a property tax exemption administered by the State of Oregon. No biofuels producers have used this exemption. See **Exhibit OR-1** for a full description of the program. No changes are expected to this program.

Appendix reference: OR-1

2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

Not applicable.

Appendix reference: N/A

### C3 Programme eligibility

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

All agreements are made at the local level. Qualified property is exempt from property tax in a Rural Renewable Energy Development (RRED) Zone if used for the generation of electricity from a “renewable energy resource” or for the manufacture, storage, or distribution of biodiesel, ethanol or similar fuels made from applicable inputs, subject to certain criteria. No biofuels producers have used this exemption.

The entire (rural) territory of the applicant zone sponsor is designated as a zone, which may be helpful in accommodating physically expansive developments, such as solar or wind farms.

Appendix reference: N/A

- the decision-making process used by the relevant government authority to approve or reject an application;

The overall amount of exempt property allowed over time within the zone is set by a local resolution with the zone’s designation. Counties, cities in rural counties, or a combination of contiguous rural counties can request the Oregon Business Development Department to designate them as a RRED Zone, encompassing all rural territory of the jurisdiction.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company’s export performance;

Eligibility is not contingent on export performance.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company’s use of domestic goods over imported goods;

Eligibility is not contingent on use of domestic over imported goods.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

In order to receive a property tax exemption, a recipient must be within a geographic area defined as rural with a RRED Zone designation.

Appendix reference: N/A

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

Eligibility for the exemption is limited to firms involved in the production of biofuels or electricity from renewable energy resources in rural communities. *See Oregon Statute 285C.362 (Exhibit OR-2).*

Appendix reference: OR-2

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

RRED Zone designation is a 5 to 10 year property tax exemption negotiated by local governments in the State of Oregon. *See Exhibit OR-3* for program beneficiaries. No biofuels producers have used this exemption.

Appendix reference: OR-3

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A. The United States federal government is not aware of the existence of any such agreements.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:
  - a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

RRED Zone designation is a 5 to 10 year property tax exemption negotiated by local governments in the State of Oregon. See **Exhibit OR-3** for program beneficiaries. No biofuels producers have used this exemption.

Appendix reference: OR-3

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US government and specify whether the company is required to support the US government's policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.

- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
- c. Please detail how each GSE funds its operations.
- d. Please explain how and to whom the GSE distributes its profits.
- e. Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.
- f. Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.
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Appendix reference: N/A
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## No. 29: South Dakota – Biodiesel Blend Tax Credit

### C2 General information on programmes

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

Licensed biodiesel blenders are eligible for a tax credit for special fuel, including diesel that is blended with biodiesel. The tax credit is granted on a per gallon basis in the amount that the rate for special fuel exceeds the rate for the biodiesel blend. The purpose of the credit is to offset any tax liability resulting from the blending of previously untaxed biodiesel.

Appendix reference: SD-3

2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

Not applicable.

Appendix reference: N/A

### C3 Programme eligibility

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

This is a tax credit. There is no applicable process.

Appendix reference: N/A

- the decision-making process used by the relevant government authority to approve or reject an application;

This is a tax credit. There is no applicable process.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's export performance;

No, this program is not conditional on a company's export performance.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

No, there is no condition on the use of domestic over imported goods

Appendix reference: N/A

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

This tax credit is only available for fuel blended in South Dakota.
Appendix reference: N/A

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

This tax credit is limited to licensed blenders.
Appendix reference: N/A

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

Not applicable.
Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:
  - a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

N/A. There has not been a licensed biodiesel producer since 2015, and no one is currently utilizing this tax program.
Appendix reference: N/A

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US government and specify whether the company is required to support the US government's policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
- c. Please detail how each GSE funds its operations.
- d. Please explain how and to whom the GSE distributes its profits.

- e. Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.
- f. Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.
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Appendix reference: N/A
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### No. 30: South Dakota – Biodiesel Tax Reduction

#### C2 General information on programmes

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

Biodiesel and biodiesel blends are taxed at the state motor fuel excise tax rate of \$0.28 per gallon. Beginning the fiscal quarter after which a biodiesel production facility in the state reaches a name plate capacity of at least 20 million gallons per year and fully produces at least 10 million gallons of biodiesel within one year, the tax on biodiesel and biodiesel blends is reduced to \$0.26 per gallon. South Dakota Statutes 10-47B-3, 10-47B-4, 10-47B-4.2, 10-47B-4.4.
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Appendix reference SD-1
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2. For all programmes that are no longer operational, please state the date from which a

company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

Not applicable.
Appendix reference: N/A

### C3 Programme eligibility

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

There is no applicable process.
Appendix reference: N/A

- the decision-making process used by the relevant government authority to approve or reject an application;

There is no applicable process.
Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's export performance;

Eligibility is not conditional on a company's export performance.
Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

Eligibility is not conditioned on the use of domestic over imported goods.
Appendix reference: N/A

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

Eligibility is limited to biodiesel production companies located in South Dakota.
Appendix reference: N/A

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

Eligibility is limited to biodiesel production companies located in South Dakota.
Appendix reference: N/A

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

N/A. There are no benefits provided under this program. There are no biodiesel producers currently licensed in South Dakota.
Appendix reference: N/A

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

Not applicable.
Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:
  - a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

N/A. There are no benefits provided under this program. There are no biodiesel producers currently licensed in South Dakota.
Appendix reference: N/A

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could
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be recognized as being equivalent to those of a government authority.
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Appendix reference: N/A
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- c. Please state whether any of the company's functions are undertaken on behalf of the US government and specify whether the company is required to support the US government's policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.
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Appendix reference: N/A
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- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.
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Appendix reference: N/A
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- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.
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Appendix reference: N/A
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4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
- c. Please detail how each GSE funds its operations.
- d. Please explain how and to whom the GSE distributes its profits.
- e. Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.)

Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

- f. Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.
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Appendix reference: N/A
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## No. 31: South Dakota – Tax Refund for Methanol Used in Biodiesel Production

### C2 General information on programmes

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

A licensed biodiesel producer may apply for and obtain a tax refund for state fuel taxes paid on methanol used to produce biodiesel. For more information, including how to apply, see the South Dakota Department of Revenue <a href="#">Motor Fuel Excise Tax</a> website. <i>See also</i> South Dakota Statutes 10-47B-120.1 (Exhibit SD-2).
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Appendix reference: SD-2
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2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

Not applicable.
Appendix reference: N/A

### C3 Programme eligibility

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

There is no applicable process.
Appendix reference: N/A

- the decision-making process used by the relevant government authority to approve or reject an application;

There is not applicable process.
Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's export performance;

Eligibility is not conditional on a company's export performance.
Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

Eligibility is not conditional on a company's use of domestic goods. The program is not dependent on where the methanol was obtained to receive the tax credit.
Appendix reference: N/A

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

Yes, the methanol must be used in the state of South Dakota to produce biodiesel.
Appendix reference: SD-2

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

Eligibility is limited to biodiesel production companies.

Appendix reference: N/A

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under ‘Programme information’ are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

N/A. No benefit has been provided as there are no biodiesel producers currently licensed in South Dakota.

Appendix reference: N/A

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

Not applicable.

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:
  - a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

N/A. No benefit has been provided as there are no biodiesel producers currently licensed in South Dakota.

Appendix reference: N/A

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US government and specify whether the company is required to support the US government's policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:

- a. Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
- b. Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
- c. Please detail how each GSE funds its operations.
- d. Please explain how and to whom the GSE distributes its profits.
- e. Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output

and quality performance, employee performance, financial performance etc.)  
Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

- f. Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.
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Appendix reference: N/A
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## No. 32: Missouri Biodiesel Producer Tax Credit

### C2 General information on programmes

1. Please complete the section **General Information** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;
- the nature or form of the subsidy;
- the nature of benefits or concessions granted;
- when the programme was established;
- the duration of the programme; and
- the laws and regulations under which the subsidy is granted (including English translations if necessary);
- how the programme operates;
- which US government authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.); and
- future changes expected to the programme

Pursuant to section 135.778, RSMo ( <b>Exhibit MO-1</b> ), for tax years beginning on or after January 1, 2023, a Missouri biodiesel producer is allowed a state tax credit to be taken against the producer's state income tax liability. For any Missouri biodiesel producer with a tax year beginning prior to January 1, 2023, but ending during the 2023 calendar year, such Missouri biodiesel producer shall be allowed a tax credit for the amount of biodiesel fuel produced during the portion of such tax year that occurs during the 2023 calendar year. The
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amount of the tax credit shall be two cents per gallon of biodiesel fuel produced by the Missouri biodiesel producer during the tax year for which the tax credit is claimed.

The tax credit authorized under section 135.778, RSMo (**Exhibit MO-1**) shall be claimed by such taxpayer at the time such taxpayer files a return and shall be applied against the income tax liability imposed by chapter 143 (**Exhibit MO-2**), excluding the withholding tax imposed by sections 143.191 to 143.265, after reduction for all other credits allowed thereon.

The provisions of this program authorized under section 135.778, RSMo shall automatically sunset on December 31, 2028, unless reauthorized by an act of the Missouri state general assembly.

To claim the Missouri Biodiesel Producer Tax Credit, a Missouri biodiesel producer – through their authorized representative – will complete, sign, and submit Form 5875 with the filing of their applicable tax forms to Missouri Department of Revenue for review and authorization for the tax credit amount.

There are no future changes expected at this time.

Appendix reference: MO-1, MO-2

2. For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

Not applicable.

Appendix reference: N/A

### **C3 Programme eligibility**

Please complete the section **Programme eligibility** within **Annex 1, C1 – Subsidies** with answers to each of the following questions for **all** programmes listed in **Table 1** above.

For **each** programme, please provide full details of the following:

- the application process, including details of any application fees charged by the relevant government authority;

To claim the Missouri Biodiesel Producer Tax Credit, a Missouri biodiesel producer – through their authorized representative – must complete, sign, and submit Form 5875 (**Exhibit MO-5**) along with their appropriate state tax filing. Documentation supporting the claim must be provided. There are no application fees.

Appendix reference: MO-5

- the decision-making process used by the relevant government authority to approve or reject an application;

The Missouri Department of Revenue will review Form 5875 (**MO-5**) to verify the amount claimed is calculated properly and verify it is an authorized producer on the biodiesel producer list that is maintained by the Missouri Department of Natural Resources at <https://dnr.mo.gov/energy/energy-resources/biofuels>.

Appendix reference: MO-5

- whether eligibility for the programme is at all conditional on a company's export performance;

The Missouri Biodiesel Producer Tax Credit is not conditional on export performance.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods;

The Missouri Biodiesel Producer Tax Credit is not conditional on a company's use of domestic goods over imported goods.

Appendix reference: N/A

- whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions; and

In order to be eligible to claim the Missouri Biodiesel Producer Tax Credit, the applicant must be a person, firm, or corporation doing business in Missouri that produces biodiesel fuel in Missouri.

Appendix reference: N/A

- whether eligibility for the programme is limited to any individual or groups of companies and/or industries

A person, firm, or corporation doing business in Missouri that: (1) produces biodiesel fuel in the state of Missouri, (2) is registered with the United States EPA according to the requirements of 40 C.F.R Part 79, and (3) has begun construction on such facility or has been selling biodiesel fuel produced at such facility on or before January 2, 2023.

Appendix reference: N/A

#### C4 Subsidies received under the programmes

1. Please complete **Annex 1, C2 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during 1 January 2025 to 31 December 2025 (the POI). This may include benefits from pro-

grammes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under 'Programme information' are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

Reports, returns, or other information received or obtained in connection with the administration of the tax laws of the state of Missouri are treated as confidential (see **Exhibit MO-3**). IRS, Publication 1075 (**Exhibit MO-4**) prohibits statistics at the state level from being released if data contains fewer than 10 returns in order to maintain confidentiality of the individual records.

Appendix reference: MO-3, MO-4

2. Please identify and provide copies of any contractual agreements between the US government and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

N/A

Appendix reference: N/A

3. For **each** programme beneficiary listed in **Annex 1 C2 – Programme beneficiaries**, please answer the following questions:
  - a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex 1 C2 – Programme beneficiaries** has been estimated, including the methodology and assumptions used (if relevant).

Reports, returns, or other information received or obtained in connection with the administration of the tax laws of the state of Missouri are treated as confidential (see **Exhibit MO-3**). IRS, Publication 1075 (**Exhibit MO-4**) prohibits statistics at the state level from being released if data contains fewer than 10 returns in order to maintain confidentiality of the individual records.

Appendix reference: MO-3, MO-4

- b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Government Authority.

Although the United States does not record the functions of private sector companies in the ordinary course, the United States has no reason to believe that any biodiesel producers could be recognized as being equivalent to those of a government authority.

Appendix reference: N/A

- c. Please state whether any of the company's functions are undertaken on behalf of the US government and specify whether the company is required to support the US government's policies.

No companies engaged in the production of biodiesel undertake functions on behalf of the U.S. government nor are they required to support U.S. government policies.

Appendix reference: N/A

- d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Government Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

No companies engaged in biodiesel production have been vested with responsibility associated with a government authority.

Appendix reference: N/A

- e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Government Authority.

No companies engaged in biodiesel production have the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of a government authority.

Appendix reference: N/A

4. For **each** Government-sponsored enterprise (GSE) identified in **Annex C2**, if any, please answer the following questions:
- Please indicate any payments and/or injections of funds provided by the US government to the GSE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.
  - Please identify and provide details on whether the GSE has any financial liabilities with any financial institutions in which the US government holds an interest.
  - Please detail how each GSE funds its operations.
  - Please explain how and to whom the GSE distributes its profits.
  - Please explain how the performance of the GSE is measured, specifying which authority in the US government inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

- f. Please provide details of any official US government reporting methods and/or procedures that the GSE must comply with.

The United States responds to parts (a) through (f) together. No companies engaged in biodiesel production are GSEs.

Appendix reference: N/A

## SECTION D: Next steps

### Next steps

Once you have completed all parts of the questionnaire the declaration on the following page should be signed by an authorised official.

The questionnaire, spreadsheet annex and any appendices should be submitted through the Trade Remedies Service ([www.trade-remedies.service.gov.uk](http://www.trade-remedies.service.gov.uk)) by **1 April 2026**. The checklist in Section F of this questionnaire may help ensure your submission is complete.

A confidential and non-confidential version of the questionnaire and workbook annex must be submitted. You can find guidance on how to complete confidential and non-confidential versions in our guidance on [how to submit information](#).

**SECTION E: Checklist and appendices**

This section is an aid to ensuring all sections of this questionnaire are completed.

<b>Section</b>	<b>Please tick if you have responded to all questions</b>
Section A – About the case	X
Section B – Government involvement in the biodiesel sector	X
Section C – Subsidies	X
Section D – Next steps and declaration	X

Please list any appendices that you have referenced in your responses and are attaching with this questionnaire.

<b>Exhibit Number</b>	<b>Exhibit Description</b>
USA-1	Energy Policy Act of 2005
USA-2	Energy Independence and Security Act of 2007
USA-3	Changes to Renewable Fuel Standard Program 75 FR 14755 (2010-03-26)
USA-4	P.L. 117-169, section 22002
USA-5	Final Rule - RFS Renewable Identification Number (RIN) Quality Assurance Program - 79 FR 42078
USA-6(a)	EPA Statutes for Renewable Fuel Standard Program
USA-6(b)	EPA- Overview of Renewable Fuel Standard Program
USA-7	EPA - Summary of the Clean Air Act
USA-8	EPA - Summary of the Energy Policy Act
USA-9	EPA Final Renewable Fuels Standards Rule for 2023, 2024, and 2025
USA-10	Annex 1, A1 – Biodiesel Imports and Exports; A2 – Upstream Imports and Exports
USA-11	Executive Order 14154, Unleashing American Energy (January 20, 2025)
USA-12	Commodity Credit Corporation Charter Act
USA-13	Notice of Funding Opportunity for the Higher Blends Infrastructure Incentive Program (HBIIP) for Fiscal Years 2023 and 2024
USA-14	26 USC § 6103
USA-15	7 U.S.C. § 8107
USA-16	7 CFR part 4280 subpart B

USA-17	7 CFR part 5001
USA-18	26 U.S.C. § 45Z
USA-19	26 U.S.C. § 30c
USA-20	26 U.S.C. § 40A
USA-21	26 U.S.C. §§ 3 4 , 38, 6426, 6427
USA-23	7 U.S.C. § 8105
USA-24	Preview of 7 CFR Part 4288 Full regulations available at: <a href="https://www.ecfr.gov/current/title-7/subtitle-B/chapter-XLII/part-4288">https://www.ecfr.gov/current/title-7/subtitle-B/chapter-XLII/part-4288</a>
USA-25	Annex C2 – Advanced Biofuel Payment Program Beneficiaries
MO-1	135.778, RSMo
MO-2	Missouri Revised Statutes Chapter 143 – Income Tax
MO-3	RSMo Section 32.057
MO-4	IRS Publication 1075
MO-5	Missouri Department of Revenue, Form 5875
WA-1	RCW 82.04.260
WA-2	RCW 84.36.640
WA-3	RCW 84.08.210
WA-4	Overview of Business & Occupation Tax
WA-5	B&O Tax Industry Classification
IA-1	2011 Iowa Acts Chapter 113 (Motor Fuels — Regulation, Dispensing, and Tax Credits and Refunds Act)
IA-2	Iowa Code 423.4
IA-3	Iowa Code 422.20
IA-4	Iowa Department of Revenue Form 843
IA-5	Iowa Code 214A.2
KY-1	KRS 141.422 to 141.424, 141.425, and 103 KAR 15.140
KY-2	Intentionally omitted
KY-3	Relevant KY Tax Schedules (BIO, ITC 2022, TCS)
KY-4	KRS §131.190
AL-01	Code of Alabama Section 40-18-370 through 40-18-375
IL-1	35 ILCS 105, 35 IL 120-2.10

IL-2	86 Ill. Adm. Code 130.320
IL-3	Illinois Form ST-1 and Form PST-1
MT-1	Montana State Code, Section 15-70-405
MT-2	Montana State Code, Section 15-70-433
MT-3	Montana State Code, Section 15-70-401
NM-1	Excerpt of New Mexico 2025 Tax Expenditure Report
ND-1	North Dakota Century Code Chapter 57-38
ND-2	North Dakota Century Code Chapter 57-43.2
ND-3	Annex C2 – North Dakota Tax Program Beneficiaries
ND-4	North Dakota Century Code Chapter 6-09
ND-5	Annex C2 – North Dakota Loan Program Beneficiaries
ND-6	North Dakota Century Code Chapter 54-63.1
ND-7	Clean Sustainable Energy Authority Program Guidelines
ND-8	Clean Sustainable Energy Authority Beneficiaries
OR-1	Description of Rural Renewable Energy Development (RRED) Zone
OR-2	ORS 285C.362
OR-3	Annex C2 – Oregon RRED Program Beneficiaries
SD-1	South Dakota Statutes 10-47B-3 through 10-47B-4.4
SD-2	South Dakota Statutes 10-47B-120.1
SD-3	South Dakota Statutes 10-47B-121.1

**Case ER0083: Expiry Review of U.S. biodiesel**

**Declaration**

By signing this declaration, I agree that all information supplied in this questionnaire is complete and correct to the best of my knowledge and belief and understand that the information submitted may be subject to verification by the TRA.

A handwritten signature in black ink that reads "Amanda T. Lee". The signature is written in a cursive style with a large, stylized initial 'A'.

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

**Date: April 3, 2026**