



# Instructions for Allowance Deduction Form (Optional)

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*The regulations for the Acid Rain Program, Cross-State Air Pollution Rule (CSAPR) trading programs, and Texas SO<sub>2</sub> Trading Program allow for the identification of the specific allowances to be deducted for compliance. If you choose to identify specific allowances, your selections must be submitted by:*

- **Acid Rain Program:** 60 days after the end of the year following a given control period (March 1 most years; February 29 in leap years)
- **CSAPR and TXSO<sub>2</sub> Programs:** June 1 the year following a given control period

You are encouraged to use the CAMD Business System (CBS) to identify the allowances to be deducted online. To register for CBS, go to <https://camd.epa.gov/CBS/login/auth>.

If you need more space, photocopy page one. When you have completed the form, indicate the page order and total number of pages (*e.g.*, 1 of 4, 2 of 4, etc.) in the spaces provided in the upper right-hand corner of each page.

Either the designated representative (DR) or the alternate DR may sign this form.

**Step 1** Select the allowance trading program. Only check one box. If you want to identify the allowances to be deducted under more than one program, submit a separate form for each program.

**Step 2** Enter the compliance year, the compliance account number of the facility (i.e., plant) from which allowances are to be deducted, and the facility name.

**Step 3** List by serial number the allowances to be deducted. You may specify single allowances or a series of allowances. In the total column, enter the total number of allowances to be deducted.

Verify the accuracy of your entries by computing one of the following simple equations:

$$\text{Start Number} = \text{End Number} - \text{Total} + 1$$

or

$$\text{End Number} = \text{Start Number} + \text{Total} - 1$$

NOTE: If the serial number range does not correspond with the figure for the total number of allowances, then EPA will rely on the serial number range and not the total number.

You may copy the form to list additional allowances to be deducted. When you have completed the form, for each compliance account number indicate the page order and total number of pages (*e.g.*, 1 of 4, 2 of 4, etc.) in the boxes in the upper right-hand corner of each page.

The allowance year of the allowances to be deducted must be no later than the compliance year listed in Step 1.

If you do not identify enough allowances by serial number, EPA will deduct any additional allowances necessary on a first-in, first-out (FIFO) basis starting with those allowances that were originally allocated to the source in the order of recordation into the compliance account, followed by any allowances transferred into the compliance account in the order of recordation.

If you identify more than enough allowances, EPA will deduct the allowances in the order listed on the form. EPA will not deduct more allowances than necessary for compliance.

**Step 4** Read the certification, sign, and date.

**Mailing Instructions:** Mail this form to EPA at **one** of the following addresses (**please note the different zip codes**):

**Regular or Certified mail:**

U.S. EPA  
CAPD – Operations & Implementation Branch  
Attn: Annual Reconciliation  
1200 Pennsylvania Avenue, NW  
Mail Code 6204A  
Washington, DC **20460**

**Overnight mail:**

U.S. EPA  
CAPD – Operations & Implementation Branch  
Attn: Annual Reconciliation  
1200 Pennsylvania Avenue, NW  
WJC South, 4<sup>th</sup> Floor, Room # 4153C  
Washington, DC **20004**:  
(202) 564-8717

For more information see the applicable rule:

Acid Rain: 40 CFR 73.35  
CSAPR NO<sub>x</sub> Annual: 40 CFR 97.424  
CSAPR NO<sub>x</sub> Ozone Season Group1: 40 CFR97.524  
CSAPR NO<sub>x</sub> Ozone Season Group 2: 40 CFR97.824  
CSAPR NO<sub>x</sub> Ozone Season Group 3: 40 CFR97.1024  
CSAPR SO<sub>2</sub> Group 1: 40 CFR97.624  
CSAPR SO<sub>2</sub> Group 2: 40 CFR97.724  
Texas SO<sub>2</sub>: 40 CFR 97.924

**Paperwork Burden Estimate**

This collection of information is approved by OMB under the Paperwork Reduction Act, 44 U.S.C. 3501 et seq. (OMB Control Nos. 2060-0258 and 2060-0667). Responses to this collection of information are voluntary (40 CFR 73.35, 97.424, 97.524, 97.624, 97.724, 97.824, 97.924 and 97.1024). An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. The public reporting and recordkeeping burden for this collection of information is estimated to be 3 hours per response annually. Send comments on the Agency's need for this information, the accuracy of the provided burden estimates and any suggested methods for minimizing respondent burden to the Regulatory Support Division Director, U.S. Environmental Protection Agency (2821T), 1200 Pennsylvania Ave., NW, Washington, D.C. 20460. Include the OMB control number in any correspondence. Do not send the completed form to this address.



# Allowance Deduction Form

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Choose one only:

## STEP 1

- ☐ Acid Rain
- ☐ CSAPR NO<sub>x</sub> Annual
- ☐ CSAPR NO<sub>x</sub> Ozone Season Group 1
- ☐ CSAPR NO<sub>x</sub> Ozone Season Group 2
- ☐ CSAPR NO<sub>x</sub> Ozone Season Group 3
- ☐ CSAPR SO<sub>2</sub> Group 1
- ☐ CSAPR SO<sub>2</sub> Group 2
- ☐ Texas SO<sub>2</sub>

## STEP 2

Enter  
compliance year  
and facility  
information

<b>Compliance Year</b>	<b>Account Number</b>	<b>Facility Name</b>
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Start Number

End Number

## STEP 3

List the  
allowances to  
be deducted by  
serial number in  
order of  
deduction.

You may  
specify single  
allowances or a  
series of  
allowances. In  
the total  
column, enter  
the total  
number of  
allowances to  
be deducted.  
Enter separate  
series or series  
with a different  
use date on a  
separate line.

Start Number		End Number	
Year	Start	End	Total

Account # (from page 1)

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**STEP 4**

**Complete Steps 5 and 6. Read the certification, print name, and sign and date.**

**Certification**

I am authorized to make this submission on behalf of the owners and operators of the source or units for which the submission is made. I certify under penalty of law that I have personally examined, and am familiar with, the statements and information submitted in this document and all its attachments. Based on my inquiry of those individuals with primary responsibility for obtaining the information, I certify that the statements and information are to the best of my knowledge and belief true, accurate, and complete. I am aware that there are significant penalties for submitting false statements and information or omitting required statements and information, including the possibility of fine or imprisonment.

Print Name	
Signature	Date

**Submission  
Information**

**Mail to the following address (please note the different ZIP codes):**

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CAPD – Operations & Implementation Branch  
Attn: Annual Reconciliation  
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Mail Code 6204A  
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U.S. EPA  
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Attn: Annual Reconciliation  
1200 Pennsylvania Avenue, NW  
WJC South, 4<sup>th</sup> Floor, Room # 4153C  
Washington, DC **20004**  
Phone: 202-564-8717