



SO₂ Allowance Offer Form (2026)

EPA Allowance Auctions

For more information, see instructions and refer to 40 CFR 73.70 - 73.71

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STEP 1
Enter offerer account information.

CBS Account #
Authorized Account Representative (AAR) Name
AAR Phone Number

STEP 2
Indicate the auction to which this offer applies (mark one only).

Spot (first usable in 2026; may include 1995-2026 allowances) 7-Year Advance (first usable in 2033)

STEP 3
List the allowances to be offered by serial number. You may specify single allowances or a block of allowances. In the total column, enter the total number

Start Number	End Number	Total

(Note: Only allowances with serial numbers beginning with 2026 or earlier years, or 2033 may be offered and must correspond to the box checked in Step 2.)

STEP 4 (optional)
Enter your minimum acceptable price per allowance.

\$ _____

STEP 5
Mark the box if appropriate.

I am not willing to sell fewer allowances than the number listed in Step 3.

STEP 6
Enter your taxpayer identification, ABA routing, and bank account information.

_____	_____	_____
Taxpayer ID	ABA Routing #	Bank Account #, Bank Name, City, State, and ZIP

STEP 7
Read the certification, enter your name as the authorized account representative or alternate authorized account representative, and sign and date.

I am authorized to make this submission on behalf of the persons with an ownership interest for whom this 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.

Name	
Signature	Date

Submission Information

This form must be received by the EPA no later than 4pm Eastern on **March 2, 2026 via overnight mail or e-mail**. Do not send via certified mail - the USPS will not deliver to the following address:

Overnight mail (FedEx, UPS, DHL, etc.):
U.S. EPA
IPPD - Electric Utilities Branch
Attn: SO2 Allowance Auction
1200 Pennsylvania Avenue, NW
WJC South, 4th Floor, Room # 4153C
Washington, DC 20004
(202) 343-9620

OR E-mail form to CAMD_Auction@epa.gov.

If you e-mail, please request a read receipt.



Acid Rain Program

Instructions for SO₂ Allowance Offer Form (2026)

EPA Allowance Auctions (40 CFR 73.70 - 73.71)

EPA will hold auctions for spot and 7-year advance SO₂ emission allowances on March 31, 2026. In the spot auction, EPA will sell allowances first usable in 2026. In the 7-year advance auction, EPA will sell allowances first usable for compliance in 2033. Any holder of allowances may contribute allowances dated 2025 or earlier, or 2032 to the EPA auctions. **Allowances dated 2025 or earlier cannot be offered from facility accounts until final compliance has been run for the 2025 compliance year.** EPA will sell offered allowances after selling the allowances from the EPA reserve. You may specify a minimum acceptable price for your allowances, i.e., a price below which your allowances cannot be sold. Offered allowances must reside in your CAMD Business System (CBS) account at the time EPA processes this form.

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

EPA will accept Acid Rain Program submissions from either the authorized account representative (AAR) or the alternate AAR.

If you need assistance, email CAMD_Auction@epa.gov

STEP 2 A separate offer form is required for:

- each auction in which allowances are offered, and
- separate offers with different minimum prices.
(You may photocopy this form if you wish to make multiple offers.)

STEP 3 List by serial number the allowances to be offered. You may specify a block of allowances having the same use year by entering the serial number of the first allowance in the block in "Start Number" and entering the serial number of the last allowance in the block in "End Number." Separate blocks having the same use year must be entered on different lines.

- Enter the Start Number and End Number in the appropriate columns.
- Enter the number of allowances to be offered in the "Total" column.
- Verify the accuracy of your entries by computing one of the following simple equations reflecting the equivalent relationships:

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

or

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

You will be prohibited from transferring the allowances you have offered for sale before the date of the auctions. If your allowances are not sold in the auctions, EPA will lift the transfer restriction on your offered allowances immediately following the auctions.

STEP 4 You may specify a minimum sale price for your allowances. If bid prices are below this minimum, EPA will not sell your allowances.

STEP 5 In the event that fewer allowances will be sold than are offered, EPA will sell a portion of your offered allowances to the bidder unless you indicate on the form that you are not willing to sell fewer allowances than the total(s) listed in Step 3.

STEP 6 Include your 9-digit Taxpayer Identification number (e.g., social security number), ABA routing number, and bank account information so the money can be wired to your bank account if your allowances are sold. EPA uses the Automated Clearing House (ACH) payment system to make distributions, so make sure the ABA routing number is for ACH payments, not for wire transfers.

Submission Instructions

EPA must receive completed Allowance Offer forms no later than **4pm Eastern on March 2, 2026** via overnight mail or e-mail. Do not send via regular or certified mail - the USPS will not deliver to the following address:

Overnight mail (FedEx, UPS, DHL, etc.):

U.S. EPA
IPPD - Electric Utilities Branch
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Washington, DC 20004
(202) 343-9620

OR E-mail form to CAMD_Auction@epa.gov.

If you e-mail, please request a read receipt.

Paperwork Burden Estimate

The public reporting and recordkeeping burden for this collection of information is estimated to average 2 hours per response. 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, including through the use of automated collection techniques to the Director, Collection Strategies Division, U.S. Environmental Protection Agency (2822T), 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.**