



HAWAII STATE ENERGY OFFICE (HSEO)

RFPTC - INDEPENDENT THIRD PARTY CERTIFIED STATEMENT, page 1 of 3

2025

REQUIRED PURSANT TO HRS 235-110.32

A Hawaii taxpayer applying to the Hawaii State Energy Office (HSEO) for the Renewable Fuels Production Tax Credit (RFPTC) is required to submit this form (page 1), the Independent Renewable Fuels Purchaser Test (IRFPT) (page 2), the Lifecycle Greenhouse Gas Emissions Summary page (page 3), and a full Lifecycle Greenhouse Gas (GHG) analysis, to the Hawaii State Energy Office no later than January 30 following the calendar year for which the RFPTC is being claimed, in accordance with HRS 235-110.32. Please read the Instructions before completing these forms. All applicable sections of these forms must be completed fully and legibly. Notwithstanding any other law to the contrary, all information contained in this document and collected by HSEO, including taxpayer and facility information, shall be available for public inspection and dissemination, subject to Chapter 92F, Hawaii Revised Statutes (HRS). THIS FORM, BY ITSELF, IS NOT AN APPLICATION FOR A TAX CREDIT AND HAS NOT BEEN CREATED BY THE HAWAII STATE DEPARTMENT OF TAXATION.

I. TAXPAYER INFO
A. TAXPAYER NAME (LAST, FIRST, M.I.) (as applicable):
B. FEIN or SSN (as applicable):
C. ORGANIZATION NAME (as applicable):
D. HAWAII TAX I.D. NO.:
E. DBA or C/O (as applicable):
F. TELEPHONE NUMBER:
G. ADDRESS (number & street):
H. CITY, STATE, POSTAL/ZIP CODE:
I. EMAIL ADDRESS:
J. THE FIRST TAXABLE YEAR IN WHICH THE TAXPAYER PRODUCED RENEWABLE FUELS AT A LEVEL OF AT LEAST 2.5 BILLION BRITISH THERMAL UNITS PER CALENDAR YEAR:
K. END OF CREDIT PERIOD (TEN YEARS AFTER THE YEAR IN BOX J.)

II. CERTIFIER
A. 3rd PARTY, INDEPENDENT CERTIFIER (LAST, FIRST, M.I.) (as applicable):
B. TITLE
C. FEIN or SSN (as applicable):
D. ORGANIZATION NAME:
E. HAWAII TAX I.D. NO.:
F. ADDRESS (number & street):
G. CITY, STATE, POSTAL/ZIP CODE:
H. EMAIL ADDRESS:

REQUIRED INDEPENDENT 3RD PARTY CERTIFIED INFORMATION & ANNUAL SURVEY INFORMATION

Table with 3 columns: A. PRODUCTION FACILITY NAME & ADDRESS, B. NUMBER OF FULL-TIME (F) AND PART-TIME (P) EMPLOYEES OF THE FACILITY, C. THOSE EMPLOYEES' STATES OF RESIDENCY, TOLEATED PER STATE. Includes rows for 1, 2, 3 facilities and a summary row for D. CALENDAR YEAR'S TOTAL RENEWABLE FUELS PRODUCED & SOLD IN BTU (FROM SECTION BELOW) and E. SUCCEEDING CALENDAR YEAR'S PROJECTED NUMBER OF BTU OF RENEWABLE FUEL PRODUCTION & SALE.

Table with 12 columns for years 2022-2031 and a TOTAL column. Rows include F. CALENDAR YEAR OF CREDIT PERIOD, G. PROPOSED AMOUNT OF CREDIT, and H. RFPTC RECEIVED DURING CREDIT PERIOD.

Table with 6 main columns: a. AMOUNT PRODUCED, b. AMOUNT SOLD, c. FUEL WILL BE USED FOR:, d. FEEDSTOCK USED:, e. FUEL MEETS SPECIFICATIONS:, f. TOTAL LIFECYCLE GHG INTENSITY CO2e/BTU:. Includes a 2024 TOTAL row and a note: To qualify for the certificate required for the RFPTC, each taxable year the taxpayer must produce and sell a minimum quantity of renewable fuels (2.5 billion Btu, lower heating value); must be within the ten-year credit period that started with the first year of production of the minimum quantity; must complete the Life Cycle Greenhouse Gas Emissions Summary (page 3); must submit a copy of a fully completed life cycle greenhouse gas (GHG) analysis for each renewable fuel produced; and the life cycle GHG emissions of the renewable fuels produced must be lower than those of fossil fuel.

2023 CALENDAR YEAR TOTAL RENEWABLE FUELS PRODUCED & SOLD (IN BTU) - BTU PRODUCED & SOLD X \$0.20 per 76,000 Btu = \$ <= NOT TO EXCEED \$3.5 MILLION

I attest, under the penalties set forth in HRS 231-36, that all information contained herein is true, correct, and complete and made in good faith. Also attached is a signed and notarized Independent Renewable Fuels Purchaser Test (IRFPT) representation that is attested to by Taxpayer and confirmed by the Independent Third Party Expert/Certifier. (As applicable, please submit this signed form with a notarized copy of your Corporate Resolution regarding Signing Authority.)

IV. SIGNATURE
TAXPAYER SIGNATURE DATE PRINT NAME & TITLE
INDEPENDENT THIRD PARTY CERTIFIER SIGNATURE DATE PRINT NAME & TITLE



*INDEPENDENT RENEWABLE FUELS PURCHASER TEST (IRFPT)*

PLEASE NOTE: Completing this form is required by every taxpayer intending to claim the Renewable Fuels Production Tax Credit (RFPTC) in accordance with HRS 235-110.32. Notwithstanding completion of this form, HSEO makes no representation as to the taxpayer's entitlement to any RFPTC allocation, which shall be determined pursuant to HRS 235-110.32 and any associated rules, requirements, etc., that govern the administration of this tax credit, inclusive of, but not limited to, any administered by the State of Hawai'i, Department of Taxation (DOTAX). THIS IS NOT A DOTAX FORM. THIS FORM HAS BEEN CREATED BY HSEO TO SATISFY THE REQUIREMENTS OF HRS 235-110.32.

<b>TAXPAYER INFO</b>	TAXPAYER NAME <i>(LAST, FIRST, M.I.) (as applicable):</i>	FEIN or SSN <i>(as applicable):</i>
	ORGANIZATION NAME <i>(as applicable):</i>	HAWAII TAX I.D. NO.:
	DBA or C/O <i>(as applicable):</i>	TELEPHONE NUMBER:
	ADDRESS <i>(number &amp; street)</i> :	CITY or TOWN, STATE, POSTAL ZIP CODE:
	FOR TAXABLE YEAR – PERIOD <b>BEGIN DATE</b> <i>(mm/dd/yyyy):</i> <b>END DATE</b> <i>(mm/dd/yyyy):</i>	EMAIL ADDRESS:

*I attest and certify, under the penalties set forth in HRS 231-36, that the purchaser for the renewable fuel(s) claimed for the RFPTC is a separate taxpayer, business and/or entity, and is not an internal subsidiary or affiliate, and that the title and risk of loss has been transferred to the purchaser with the sale of the renewable fuel(s). I further attest and certify that said purchaser has not obtained any past value and will not obtain any present or future value (i.e., soft dollars, hard dollars, in-kind contributions, etc.) for any of the RFPTC economic value I am claiming and that all information contained herein is true, correct, and complete. (As applicable, please submit this signed form with a notarized copy of your Corporate Resolution—Signing Authority.)*

**SIGNATURE**

➔ \_\_\_\_\_

TAXPAYER SIGNATURE    DATE    PRINT NAME & TITLE

➔ \_\_\_\_\_

INDEPENDENT THIRD PARTY Expert / CERTIFIER SIGNATURE    DATE    PRINT NAME & TITLE

**NOTARY**



Life Cycle Greenhouse Gas Emissions Summary

PLEASE NOTE: Completing this form is required by every taxpayer intending to claim the Renewable Fuels Production Tax Credit (RFPTC) in accordance with HRS 235-110.32. Notwithstanding completion of this form, HSEO makes no representation as to the taxpayer's entitlement to any RFPTC allocation, which shall be determined pursuant to HRS 235-110.32 and any associated rules, requirements, etc., that govern the administration of this tax credit, inclusive of, but not limited to, any administered by the State of Hawaii, Department of Taxation (DOTAX). THIS IS NOT A DOTAX FORM. THIS FORM HAS BEEN CREATED BY HSEO TO SATISFY THE REQUIREMENTS OF HRS 235-110.32.

TAXPAYER INFO section containing fields for Taxpayer Name, Organization Name, DBA or C/O, Address, City/Town/State/Postal/Zip Code, FEIN or SSN, Hawaii Tax I.D. No., Telephone Number, Email Address, Production Facility Address, Facility Production Capacity, and Contact Person Name & Title.

Please refer to the Instructions section of this form and the Life Cycle Greenhouse Gas Emissions Assessment Guidance Document to fill the boxes below.

Table with 12 columns representing years from 2022 to 2032 and one row for Total Lifecycle GHG Emissions Value (CO2e/btu).

Current Calendar Year

Renewable Fuel(s) information. Please provide information on each type of renewable fuel and provide the breakdown of the lifecycle greenhouse gas emissions for each phase of the fuel production lifecycle.

Table for Lifecycle GHG Emissions Info with columns for Fuel 1, Fuel 2, and Fuel 3, and rows for Fuel or feedstock type, Type of fossil fuel to be replaced, End use of fuel, and various stages of emissions (Upstream, Midstream, Transportation, Operational, Total).

FOR HSEO USE ONLY section containing fields for Comparison Fuel Type Life Cycle Greenhouse Gas Emissions Value (kgCO2e/MMbtu), GHG Emissions less than that of fossil fuel? (Y/N), Reviewer Name, and Certifying Official Signature (HSEO Staff) Date.

I attest and certify, under the penalties set forth in HRS 231-36, that the greenhouse gas emissions of the renewable fuels produced for the RFPTC as reported on this form have been independently analyzed and certified from an entity other than the taxpayer claiming the credit and that all information reported in this summary, along with the required copies of the full lifecycle analysis per fuel produced, has also been certified by an independent third-party and that the certifying agent is not an internal subsidiary or affiliate of the taxpayer.

SIGNATURE section with lines for Taxpayer Signature, Date, Print Name & Title, and Independent Third Party Expert / Certifier Signature, Date, Print Name & Title.

NOTARY section for Notary Public signature and stamp.

## General Instructions:

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1. Pursuant to HRS 235-110.32, a taxpayer seeking to claim the Renewable Fuel Production Tax Credit (RFPTC) shall, at its sole expense, have an independent, third-party expert (THIRD-PARTY EXPERT/CERTIFIER) fully complete all required information on this RFPTC - INDEPENDENT THIRD-PARTY CERTIFIED STATEMENT form (CERTIFIED STATEMENT) and submit it to the Hawai'i State Energy Office (HSEO) not later than thirty (30) days following the close of the calendar year. The CERTIFIED STATEMENT shall be correctly and completely filled out for it to be accepted by HSEO. Upon receipt of a correct and fully completed CERTIFIED STATEMENT, (Pages 1, 2, and 3) and a full copy of the LIFE CYCLE GREENHOUSE GAS ANALYSIS per renewable fuel produced from the Taxpayer, HSEO shall review and determine if the life cycle emissions of the renewable fuels produced are less than the fossil fuel equivalent per HRS 235-110.32. If approved, HSEO shall complete a RFPTC - CERTIFICATE and provide it to the Taxpayer to file along with the Taxpayer's tax return to the Hawai'i State Department of Taxation.
2. All British thermal unit (BTU) amounts must be based on Lower Heating Values (LHV).
3. The CERTIFIED STATEMENT must be completely filled out by the THIRD-PARTY EXPERT and be signed by both the Taxpayer and the THIRD-PARTY EXPERT. Despite being completed by the THIRD-PARTY EXPERT, any errors/omissions/misrepresentations (ERRORS) made on the form will remain the responsibility of the Taxpayer, and with it, all the rights and penalties for such ERRORS.
4. Taxpayer must fully complete all sections of the RFPTC - INDEPENDENT THIRD PARTY CERTIFIED STATEMENT form (CERTIFIED STATEMENT (Pages 1, 2 and 3):

### Page 1

#### Section "I. TAXPAYER INFO"

1. All fields of this section are required and must be completed for the CERTIFIED STATEMENT to be considered complete.

#### Section "II. CERTIFIER"

1. The CERTIFIER refers to the THIRD-PARTY EXPERT that will complete this CERTIFIED STATEMENT. All fields of this section are required to be completed for the CERTIFIED STATEMENT to be considered complete.

#### Section "III. REQUIRED INDEPENDENT 3RD PARTY CERTIFIED INFORMATION & ANNUAL SURVEY INFORMATION"

1. Section III is a required section that must be completed in full.
2. THIRD-PARTY EXPERT shall ensure all Production Facilities being used to produce the renewable fuels for sale and being claimed for the RFPTC are provided in this section, inclusive of whether or not the production facility is in or outside of Hawai'i, the number of Full-Time & Part-Time Employees working at each Production Facility, and the aggregate number of employees by State of Residency. For example, if Taxpayer A has 100 employees and 25 are residents of Hawai'i, 25 are residents of California, and 50 are residents of Washington State, the column entitled "Employees State of Residency (# of employees from the State)" shall denote Hawai'i (25 employees); California (25 employees); and Washington (50 employees).
3. The "Calendar Year's Total Renewable Fuels Produced and Sold in BTUs" field must have both the produced & sold values in BTU's using the LHV for the tax year. For example, if the CERTIFIED STATEMENT form is for 2022 tax year, these values shall be for Calendar Year 2022.
4. The "Succeeding Calendar Year's Projected Number of BTU's of Renewable Fuels Production" field refers to the next calendar year's estimated number of BTU's using the LHV that the Taxpayer anticipates, and the THIRD-PARTY EXPERT certifies to be produced and claimed for the RFPTC. For example, if the CERTIFIED STATEMENT form is filed for the 2022 tax year, this value shall be for a projection for Calendar Year 2023.

5. The "CALENDAR YEARLY & CUMULATIVE TOTAL EARNED RENEWABLE FUELS PRODUCTION TAX CREDITS" refers to the proposed total amount of credit to which the taxpayer is entitled for each calendar year and the cumulative amount of the tax credit the taxpayer received during the credit period.
6. For each "Renewable Fuels" (RF) produced for claiming the RFPTC, the THIRD-PARTY EXPERT shall input, for the specified Calendar Year: (a) the BTU values and Physical Units for the RF Amount Produced and Amount Sold and Distributed; (b) the purpose for producing the fuels; (c) the feedstock used to produce the RF; (d) the Fuel Specification used; in this instance, the taxpayer must identify what fuel specification, either the "ASTM International specification" or "other industry specification for liquids or gaseous fuels" for the particular RF. (e) the total life cycle Greenhouse Gas Emissions (GHG) per CO<sub>2</sub>e/BTU of the renewable fuel produced.

Note: BOTH the Third-Party Life Cycle Greenhouse Gas Emissions summary page (page 3) AND a copy of the full life cycle GHG analysis, for each fuel produced, are required.

7. The definition of "renewable fuels" that qualifies for the RFPTC will conform to the definition of this term under HRS 235-110.32.
8. Total the RF "Amount Produced" (AP) and "Amount Sold & Dist" (AS&D) in both BTU's and Physical Units. Please note, the total AS&D cannot exceed the AP during the Calendar Year.
9. The total tax credit that is being claimed can not exceed \$3.5 million (USD) in any calendar year.
10. A minimum of 2.5 billion BTUs of RF must be produced for Taxpayer to qualify for the RFPTC.
11. The definition of qualified "renewable feedstock" used to produce the renewable fuels will conform to the definition of this term provided under HRS 235-110.32.

"VI. SIGNATURE" section must be completed in full. *Please submit this signed form with a notarized copy of your Corporate Resolution—Signing Authority for both the Taxpayer and THIRD-PARTY EXPERT/CERTIFIER. Please also attach a signed (both the Taxpayer and THIRD-PARTY EXPERT/CERTIFIER must sign) and notarized Independent Renewable Fuels Purchaser Test (IRFPT) representation and follow the instructions below on how to satisfy this requirement:*

## **Page 2 Independent Renewable Fuels Purchaser Test**

Taxpayer shall complete the attached "RFPTC - Independent Third Party Certified Statement: Independent Renewable Fuels Purchaser Test (IRFPT)" form (Page 2) attesting that the purchaser of the renewable fuel(s) claimed for the RFPTC is a separate taxpayer, business and/or entity, and is not an internal subsidiary or affiliate, and that the title and risk of loss has been transferred to the purchaser with the sale of the renewable fuel(s). The Taxpayer further attests and certifies that said purchaser has not obtained any past value and will not obtain any present or future value (i.e., soft dollars, hard dollars, in-kind contributions, etc.) for any of the RFPTC economic value.

Section 1 "Taxpayer Info" All sections must be completed

Section 2 "Signature" Both Taxpayer and Independent Third-Party must sign document

## **Page 3 Life Cycle Analysis Summary**

**- Please refer to Life Cycle Greenhouse Gas Emissions Assessment Guidance Document**

All fields of this section are required and must be completed for the CERTIFIED STATEMENT to be considered complete and continue to be processed by HSEO

Section 1 "Taxpayer Info" All sections must be completed

## Section 2 "Life Cycle Greenhouse Gas Emissions Info"

- a. Enter Total Life Cycle GHG Emissions Value (CO<sub>2</sub>e/btu)
- b. Enter Fuel or Type of Feedstock used to produce renewable fuel
- c. Enter The Type of fossil fuel that is expected to be replaced by the renewable fuel
- d. Enter the End use of the renewable fuel (e.g. transportation, electricity generation, etc.)

### **Emissions for each applicable fuel source**

Total GHG Emissions Value (CO<sub>2</sub>e/btu) for **each stage of each renewable fuel produced**. The stages include: upstream, midstream, transportation, operations. The total value will be the sum of all stages.

Section 3 "Signature" Both Taxpayer and Independent Third-Party must sign document  
All applicable sections must be completed in full. Please submit this signed form with a notarized copy of your Corporate Resolution—Signing Authority for both the Taxpayer and THIRD-PARTY EXPERT/CERTIFIER.

Taxpayer shall fully complete and submit all required CERTIFIED STATEMENT (ITPCS) material, inclusive of the IRFPT, Life Cycle Greenhouse Gas Emissions Summary, **and copy of a full Life Cycle Greenhouse Gas analysis per fuel produced** and accompanying documents (i.e., Corporate Resolution) to:

1. Please Email to: [dbedt.energyoffice@hawaii.gov](mailto:dbedt.energyoffice@hawaii.gov) and include in the email the subject heading "RFPTC Credit Certificate forms".