



Acid Rain Program

Instructions for Allowance Deduction Form (OPTIONAL) (40 CFR 72.90)

The Allowance Deduction Form may be used to identify the allowances to be deducted for annual compliance and excess emissions. The form must be submitted by March 1 (or February 29 in a leap year) of the year after the compliance year.

- Step 1 Enter the Compliance Year, the Allowance Tracking System (ATS) Account Number of the facility (i.e., plant) from which allowances are to be deducted, and the Facility Name.
- Step 2 Mark the appropriate box to indicate the type of deduction for which this form is being submitted. **Mark only one box.** You must submit a separate form for each type of deduction.
- 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 ATS 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 lower left hand corner of each page.

Except for Excess Emissions Offset Plan Immediate Deductions, the compliance use date in the first four digits of the serial numbers of allowances to be deducted must be the same as, or a year prior to, the compliance year listed in Step 1. Allowances identified for Excess Emissions Offset Plan Immediate Deduction must have a compliance use date that is for the year immediately following the compliance year.

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 with the earliest date of recordation into the compliance account (generally, allowances originally allocated by EPA to the unit will have the earliest date 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 Certifications, sign, and date.

Mailing Instructions Mail this form to EPA at one of the following addresses:

for regular or certified mail:

U.S. EPA
Acid Rain Program (6204J)
Attention: Annual Reconciliation
1200 Pennsylvania Avenue, NW
Washington, DC 20460

for overnight mail:

U.S. EPA
Acid Rain Program (6204J)
Attention: Annual Reconciliation
1310 L Street, NW.,
Second Floor
Washington, DC 20005
Phone: 202-343-9150

Paperwork Burden Estimate

The public reporting and recordkeeping burden for this collection of information is estimated to average 3 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.**