



September 7, 2023

The Honorable Janet L. Yellen
Secretary, U.S. Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

Dear Secretary Yellen:

As the nation's leading corn growers association representing thousands of farmers across the country, we write to strongly urge your agency to use the Department of Energy's (DOE) Argonne National Laboratory Greenhouse Gases, Regulated Emissions, and Energy use in Transportation (GREET) model as it works with the Internal Revenue Service (IRS) to allocate Sustainable Aviation Fuel (SAF) tax credits under the Inflation Reduction Act (IRA) of 2022.

Because biomass feedstocks, including feedstocks from agriculture and corn ethanol, are essential SAF sources, it is imperative that this new tax credit properly accounts for the lifecycle carbon emission reductions of these sources and the conventional jet fuel these new fuels will replace. There are numerous reasons as to why the GREET model is the instrument for accomplishing that objective.

GREET is the federal government's most robust and updated model or methodology for transportation lifecycle assessment. It is used globally to measure lifecycle greenhouse gas emissions from transportation, and the DOE has the best resources, expertise, and current ability within federal government agencies to assess lifecycle emissions accurately and scientifically.

The GREET model accurately accounts for on-farm carbon reduction activities and feedstock yield increases and the improved agriculture production practices that farmers have adopted over the last twenty years. This further solidifies GREET as the methodology the U.S. Department of the Treasury and the IRS should use to determine tax credits for SAF under the IRA.

President Biden has actively spoken out about the important role farmers will play in lowering the carbon footprint in the aviation arena. During a recent speech in Maine, the president said, "Mark my words: the next 20 years, farmers are going to be providing 95% of all the sustainable airline fuel."

Judging from that comment, the president is not only clearly aware of the environmentally important role biofuels play in reducing aviation emissions, but he also understands that turning to corn farmers for this resource will be critically important to rural economies.

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If we are going to make the president's promise a reality, we are going to have to have a reliable model in place and one that bases U.S. tax policy on the best information and instruments the U.S. government has to offer. We strongly urge you to adopt the GREET model as the official model for determining SAF tax credits.

We appreciate your time and attention to this important matter. Should you have additional questions, please do not hesitate to contact us.

Sincerely,

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