

Sustainable aviation fuel credit

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The sustainable aviation fuel (SAF) credit applies to certain fuel mixtures that contain SAF sold or used after December 31, 2022, and before January 1, 2025. The Inflation Reduction Act of 2022 (Public Law 117-169, 136 Stat. 1818) created the credit.

Guidance and rules

Find general guidance on the credit and requirements related to the Form 637 registration process for producers and importers of SAF in [Notice 2023-6](#).

Find guidance on the SAF credit, lifecycle greenhouse gas emissions reduction percentage and certification requirements related to the Clean Air Act, and safe harbors in Notice 2023-06, [Notice 2024-6](#), and [Notice 2024-37](#). Notice 2024-37 also provides a safe harbor and related requirements for the USDA Climate Smart Agriculture Pilot Program (USDA CSA Pilot Program).

Amount of credit

The credit is \$1.25 for each gallon of SAF in a qualified mixture. To qualify for the credit, the SAF must have a minimum reduction of 50% in lifecycle greenhouse gas emissions. There is also a supplemental credit of one cent for each percent that the reduction exceeds 50% up to \$0.50.

SAF producers who use qualified domestic corn or qualified domestic soybean to produce SAF can further reduce the lifecycle greenhouse gas emissions reduction percentage calculation using the 40BSAF-GREET 2024 model along with the USDA Climate Smart Agriculture Pilot Program, see Notice 2024-37.

Find what constitutes SAF and a qualified mixture, along with safe harbors for calculating the lifecycle greenhouse gas emissions reduction percentage in Notice 2023-6, Notice 2024-6 and Notice 2024-37.

How to claim the credit

There are two ways to claim the credit. The first is through an excise tax claim. The second is a general business credit that is nonrefundable and must be included in income. See [Notice 2023-6](#) for additional details.

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