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# 45Z Ledger Readiness Checklist

Could your records show exactly which scored bushels you owned, and when?

Ten yes-or-no questions show whether your records could prove exactly which scored bushels you owned, and when. They follow the three takeaways from the Clean Fuel Credit Consortium's reading of the 45Z chain-of-custody rules: the books follow the owner, one balance per entity, and the paper trail travels with every sale.

> How to use it: Tick each question you can answer "yes" today. Leave it unticked if the answer is "no" or "not sure." It takes about five minutes.

## 1 Section 1: The books follow the owner

Whoever takes title to scored grain keeps the records for it.

- ☐ 1. For every load of scored grain, can you pinpoint when your company took title?
- ☐ 2. Can you separate scored bushels you own from grain you only store or handle for others?
- ☐ 3. When title passes to your buyer, are the date and quantity recorded where you can pull them up later?

Unticked in Section 1: ____

## 2 Section 2: One balance per entity

Scored bushels in and out, tracked by CI, for your company as a whole.

- ☐ 4. Do you track scored bushels in and out by CI score, not just total bushels?
- ☐ 5. Is that balance kept for your company as a whole, across every location?
- ☐ 6. Could you show your scored balance, by CI, as of any given date?
- ☐ 7. Can you confirm you never sold more bushels at a given CI score than you took in?

Unticked in Section 2: ____

## 3 Section 3: The paper trail travels with every sale

Each sale of scored grain carries its own documentation.

- ☐ 8. Does each sale of scored grain carry its own record of CI score, quantity, and date?
- ☐ 9. Are scored bushels tied to the contracts, delivery tickets, and settlements you already produce?
- ☐ 10. Could you hand a credit buyer or auditor the records for one specific sale without rebuilding them by hand?

Unticked in Section 3: ____

## Where to start

Start with the section that has the most unticked questions. That is where your records are least likely to hold up today.

Total unticked: ____ Section to work on first: ____

| Unticked (all 10) | What it means |
|---|---|
| 0–2 | Your records are in good shape. Confirm they will scale as volume grows and the final rules land. |
| 3–6 | You have real gaps. Close them before you market scored bushels to plants. |
| 7–10 | Your records would not show which scored bushels you owned, and when. Start now, while final regulations are still pending. |

## Two ways to keep the books

Both approaches can close the gaps above. The difference is who builds and maintains the ledger as the rules take final shape.

| | Build your own | Connect a purpose-built layer |
|---|---|---|
| What you get | A ledger designed entirely around your operation | A 45Z ledger that sits on top of the systems you already run |
| Upfront work | Your team designs, builds, and tests it | Setup and connection to your current systems |
| Keeping up with final rules | Your team updates it as regulations finalize | The provider updates the layer |
| Ties to your existing records | You build the links to contracts, tickets, and settlements | Scored bushels tie to the contracts, delivery tickets, and settlements you already produce |
| Audit readiness | Depends on how it is built and maintained | Documentation built to hold up under audit |
| Best fit for | Companies with in-house IT capacity and time to maintain it | Companies that want their team focused on grain, not software |

## Notes for your team

### Next step

Want help closing the gaps you found? CreditCrop, powered by Solentra, connects to the systems you already run and ties scored bushels to your contracts, delivery tickets, and settlements. Bring your checklist to a short conversation with Jay Weber, and we'll look at what your low-CI bushels could be worth.

Schedule a conversation

This checklist reflects the Clean Fuel Credit Consortium's reading of the 45Z chain-of-custody rules. USDA, Treasury, and the IRS have not reviewed or endorsed that reading, and final regulations are still pending. This checklist is not legal or tax advice.