AC3 American Certified Crop Cooperative

A heads-up before 2026 fall fertilizer

The 45Z low-CI corn premium starts with what you do in the next few weeks

On September 8 the IRS released guidance on how ethanol plants and farmers can benefit from corn certified as low carbon-intensity under the 45Z tax credit. Here is the part most farmers have not yet heard: starting with the 2027 crop, fertilizer paperwork has to exist before your first fall pass — not at harvest, not when you sell. Without this paperwork, your fields are out for the year.

Do these three things in the fall of 2026 before the applicator rolls

1. Split your fields into management units

Same management = one unit. Acres that get manure and acres that get anhydrous are two units, even in the same field. One budget per unit. This step can trip people up — and averaging usually scores worse anyway.

2. Test now: soil and manure

Have a soil test that represents each unit you will certify, less than 2 years old when you sign. A composite covering similar fields is fine if you can show which acres it covered — the same approach USDA NRCS has long accepted for EQIP nutrient plans. If you spread manure, sample every source this fall; last year's analysis does not count.

3. Write and sign the nutrient budget — then apply

Yield goal from your crop-insurance APH. Planned N, P and K in pounds per acre, crediting manure, legumes and residual soil N from your state university guidance. Sign and date it before any fall NH_3, manure, or P and K goes on. That signature date is the whole game.

Why the rush? The IRS gave a pass on the timing of the nutrient budget for fuel produced in 2025 and 2026. That safe harbor does not extend to the 2027 crop. Under USDA's rules, nutrient management is the base requirement for every certified bushel — no-till and cover crops only count on top of it. No signed budget before the first application means that field cannot be certified for any practice, no matter how it was tilled or what cover was on it. Already applied on some ground? That unit is out, but every field not yet touched is still live.

Through The Growing Season

Log every pass the day it happens — product, rate, method, acres — and keep the invoices. Extra N mid-season? Write a one-line amendment before it goes on.

At harvest, record bushels per unit and run USDA's calculator (FD-CIC) and tillage tool (T-DISC). Expected yield matters: document your APH.

Sign the Biofuel Feedstock Report — it travels with the grain to the plant. Keep the folder five years. You own the certificate along with the bushel until you sell.

Join AC3 and we will walk you through the whole thing.

AC3 — the American Certified Crop Cooperative — is a farmer-owned co-op to help certify low-carbon corn for 45Z. Members get a fillable nutrient-budget form, a step-by-step guide, help splitting units and running the USDA tools, and third-party verification arranged through the co-op so your bushels arrive at the plant already certified.

To enroll or ask a question: Dakota Ethanol Paul Geraets or Ashley Olson, or AC3 at bjennings@ethanol.org