

## Program Notice on Baseline Review During Verification of U.S. Forest Carbon Projects

Issued November 4, 2025

California Air Resources Board (CARB) staff have observed that some verification bodies are not checking baseline assumptions and calculations for U.S. Forest offset projects during subsequent verifications after the first full verification. This Program Notice reiterates the importance of and clarifies CARB's expectation that at least the second full verification, if not each full verification done by a new independent verification body, include an examination of baseline assumptions and calculations. This direction was included in 2013 guidance from CARB, which, in reference to such subsequent full verifications by a new verification body, states on pages 44 and 45:

It is even more important for any new verification body to fully review the baseline emissions (or sequestration) for an offset project during that verification body's first verification of the project.<sup>1</sup>

The 8-year invalidation period was specifically designed to ensure that any issues or errors in the baseline have an additional opportunity to be caught by a second independent verifier before the baseline becomes the accepted basis for the remainder of the project.<sup>2</sup> After the second full verification and the close of the invalidation period, further review of the baseline is not expected unless a material error is identified. The 2015 U.S. Forest Protocol<sup>3</sup> allows for baseline corrections if errors greater than 5% are found in subsequent verifications (see Sections 5.2.1(h) and 5.3.1(d)).

While the second review does not need to be a complete reworking of the initial Reporting Period 1 (RP1) baseline calculation, this second review is essential to catch any potential omissions or unsupported assumptions. Modeling, silvicultural methods in the baseline, common practice, and baseline harvest feasibility and legal permissibility are all areas that should be reviewed during the second full verification. Note that CARB's guidance for the 2015 U.S. Forest Protocol<sup>4</sup> further clarifies "appropriate" justifications to "further define" logical management units (LMUs) that underpin baseline calculations.

Please ensure that your teams are fully reviewing baseline assumptions and calculations during the second full verification and reach out to Shelby Livingston at (279) 208-7122 or [Shelby.Livingston@arb.ca.gov](mailto:Shelby.Livingston@arb.ca.gov) if you have questions.

---

<sup>1</sup> California Air Resources Board, *Technical Guidance for Offset Verifiers Verification of Offset Project Data Reports*, pages 44 and 45. October, 2013.

<sup>2</sup> For example, California Air Resources Board, *Notice of Public Availability of Modified Text and Availability of Additional Documents*, page 32. July 25, 2011.

<sup>3</sup> California Air Resources Board, *Compliance Offset Protocol U.S. Forest Projects*. June 25, 2015.

<sup>4</sup> California Air Resources Board, *Guidance Document for the Compliance Offset Protocol U.S. Forest Projects, June 25, 2015*, pages 6-8. August, 2016.