

Instructions for Form EIA-1605

Voluntary Reporting of Greenhouse Gases

**Revised Pursuant to 10 CFR Part 300
Guidelines for Voluntary Greenhouse Gas Reporting**

**U.S. Energy Information Administration
U.S. Department of Energy**

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Introduction

What Is the Purpose of Form EIA-1605?

Form EIA-1605 collects information on greenhouse gas emissions, reductions, and sequestration under Section 1605(b) of the Energy Policy Act (EPA) of 1992 (42 USC 13385). The form implements the guidelines for filing voluntary reports issued on April 21, 2006 by the Department of Energy's (DOE) Office of Policy and International Affairs (71 FR 20784), Guidelines for Voluntary Greenhouse Gas Reporting (10 CFR Part 300). The purpose of the Voluntary Reporting Program is to encourage corporations, government agencies, non-profit organizations, households, and other private and public entities to submit annual reports of their greenhouse gas emissions, emission reductions, and sequestration activities. Form EIA-1605 provides a means for voluntary reporting that is complete, reliable, and consistent.

Why Report?

This voluntary reporting program gives participants the opportunity to create a public record of their emissions, emission reductions, and/or sequestration achievements. In addition, the registration of emission reductions may provide special recognition to those entities willing to meet additional requirements. Reporting also provides a mechanism for initiating an informed public debate on greenhouse gases and reduction efforts. Over time, it is anticipated that these reports will contribute to a reliable record of contributions made toward reducing greenhouse gas emissions.

How Will Your Report Be Used?

All reports submitted to the U.S. Energy Information Administration (EIA) on Form EIA-1605 will be entered into an electronic database designed to preserve data on emissions, emission reductions, and sequestration achievements. All non-confidential information reported under this voluntary program will be publicly available on a reporter-specific basis. Public access to these data will create a reliable record of the contributions reporting entities have made toward reducing their greenhouse gas emissions.

If there is information included in your report that is believed to be a trade secret or commercial or financial information that is exempt from public disclosure under the Freedom of Information Act (e.g., release to the public would cause substantial harm to your organization's competitive position), you may request that the information be protected by checking the box on Schedule I, Section 1, question 13 of Form EIA-1605 for "Request Protection of Entity Information." If you request that your responses be protected from public release, you must explain on an element-by-element basis, the reason why your reported information should be protected. See "Disclosure of Information" on pages 13 and 20 below for more details.

What Are Greenhouse Gases?

Greenhouse gases, found in trace quantities in the atmosphere, absorb infrared energy and prevent it from leaving the atmosphere. Increasing levels of greenhouse gases in the atmosphere may contribute to an increase in average global temperatures resulting in adverse climate changes. Although many gases found in the atmosphere exhibit these properties, this reporting program focuses on the greenhouse gases most affected by human activity: carbon dioxide, methane, nitrous oxide, hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulfur hexafluoride. Chlorofluorocarbons (CFCs) and other greenhouse

gases with quantifiable climate forcing effects may also be reported as long as the Department of Energy (DOE) has established a method for doing so.¹ CFCs must be reported separately and reductions associated with such gases are not eligible for registration.

What Are Emissions, Reductions, and Sequestration?

Emissions are the direct release of greenhouse gases into the atmosphere from any anthropogenic (human induced) source and certain indirect emissions (releases) specified in 10 CFR Part 300, Guidelines for Voluntary Greenhouse Gas Reporting. A reduction is a decrease in greenhouse gas emissions. Sequestration is the process by which carbon dioxide (CO₂) is removed from the atmosphere, whether through biologic or physical processes.

How Are the Instructions Organized?

This complete reporting package contains Form EIA-1605 and these instructions. The instructions are divided into three main parts:

1. General Instructions
2. Specific Instructions for Completing Form EIA-1605
3. Appendices

The reporting form is a separate document.

¹ Up to this point, DOE has only established methods for CFCs.

General Instructions

What Are the Reporting Deadlines?

To be included in the next annual report of greenhouse gas emissions, entity reports that are self-certified must be submitted to EIA no later than **July 1** for emissions occurring up to and through the previous calendar year. Reports that have been independently verified must be submitted by **September 1** for emissions occurring up to and through the previous calendar year. Please note that the reporting deadlines will not follow the aforementioned schedule during the first operational years of the program (calendar years 2009 and 2010). During this time frame, the exact reporting deadlines can be obtained from the Program's webpage at <http://www.eia.gov/oiaf/1605/index.html>.

Who Can Report?

You can submit a report if you are an entity that initiates, controls, or in some other way participates in a United States based activity that results in the emission of greenhouse gases in the United States.² An entity is the whole or part of any business, institution, organization or household that:

- is recognized as an entity under any U.S. Federal, State, or local law that applies to it;
- is located and operates, at least in part, in the United States; and
- the emissions of such operations are released, at least in part, in the United States.

How Should Your Entity Be Defined?

Although DOE/EIA strongly encourages entities to define themselves at the highest level of aggregation, reporting at some lower level is permitted. However, once an entity has determined the level of corporate or institutional management at which it will report (e.g., the holding company, subsidiary, regulated stationary source, state government, agency, etc.), the entity must include all elements of the organization encompassed by that management level and exclude any organizations that are managed separately. For example, if two subsidiaries of a parent company are covered by a single report, then all subsidiaries of that parent company must also be included.

How Should Your Entity Be Named?

The name assigned to your entity should correspond closely to the scope of the operations and emissions covered by its report. For entities that intend to register reductions, the name reported on Form EIA-1605 should be the name commonly used to represent the operations being reported, as long as it is not also used to refer to a substantial operating unit not covered by the entity's reports. If an individual plant or operating unit of a corporation or subsidiary is reporting as an entity, it should be given a name that corresponds to the specific plant or unit, and not to the responsible corporate or subsidiary entity. (See the §300.3(c) of 10 CFR Part 300, Guidelines for Voluntary Greenhouse Gas Reporting.)

For example, for an entity called ACME Corporation that has a subsidiary called ACME Novelty Products, Inc., follow the guidance below.

² As noted below, emissions and reductions on non-U.S. operations can be reported separately provided an entity has U.S. emissions and has reported data on U.S. emissions.

- To report on behalf of the entity as a whole, whether or not you are including the subsidiary, use “ACME Corporation”
- To report on behalf of only the subsidiary use: “ACME Novelty Products, Inc.”

What Can You Report?

You can report a comprehensive or partial inventory of your entity’s emissions and carbon stocks, as well as reductions in emissions, as measured against a Base Period of up to four years. Form EIA-1605 gives you the opportunity to *register* reductions for 2003 and subsequent years as well as the opportunity to *report but not register* reductions for 1991 and subsequent years.³

What Are *Registered* Reductions?

You may *register* reductions if you meet specific, stringent reporting requirements designed to increase the credibility of reported emissions and emission reductions. You can *register* reductions in emissions achieved beginning in 2003 and in subsequent years as measured against a base period of up to four years (1999-2002, or later). In order to *register* reductions, you must comply with the requirements of §300.1(c) and §300.7 of 10 CFR Part 300, Guidelines for Voluntary Greenhouse Gas Reporting. Upon review and acceptance of a report, EIA will notify the entity that reductions meeting the requirements have been credited to the entity as “*registered* reductions,” which can be held by the entity for use in the event a future program that recognizes such reductions is enacted into law.

Can You Report But Not Register Reductions?

To *report but not register* reductions, you need to meet less stringent and more general reporting requirements. You may *report but not register* information on greenhouse gas emissions for the baseline period of 1987 through 1990 or later, and you may *report but not register* annual reductions of greenhouse gas emissions and increases in carbon fixation realized in 1991 and subsequent years. Please note that for the sake of these instructions, EIA uses the term “reporting” (without the qualifier “but not registering”) to refer to both “registering” and “reporting but not registering” reductions.

Can You Both *Register* and *Report but Not Register* Emission Reductions?

Reporters may submit annual reports that include emission reductions for any year from 1991 onwards; however, *registered* reductions may only be included in reports for 2003 onwards. For example, a reporter may submit a Start Year report for 1990 and submit Reporting Year reports including emission reductions that are *reported but not registered* for 1991 through 2002. In addition, this reporter may submit another Start Year report for 2002 and Reporting Year reports including *registered* reductions for 2003 onwards. The Reporting Year reports containing *registered* reductions may also include reductions that are not eligible for registration, including: (1) reductions of emissions from other indirect sources, (2) reductions of CFC emissions, and (3) emission reductions calculated using the change in absolute emissions method

³ Entities that have made a commitment to reduce entity-wide emissions under the Climate Leaders or Climate VISION program may use a Start Year derived from the Base Period of the commitment, provided it is no earlier than 2000.

for an entity or subentity for which emission reductions calculated using the change in emissions intensity method are also being registered. For a general overview of possible reporting options for calendar year 2007, see Figure 1 below.

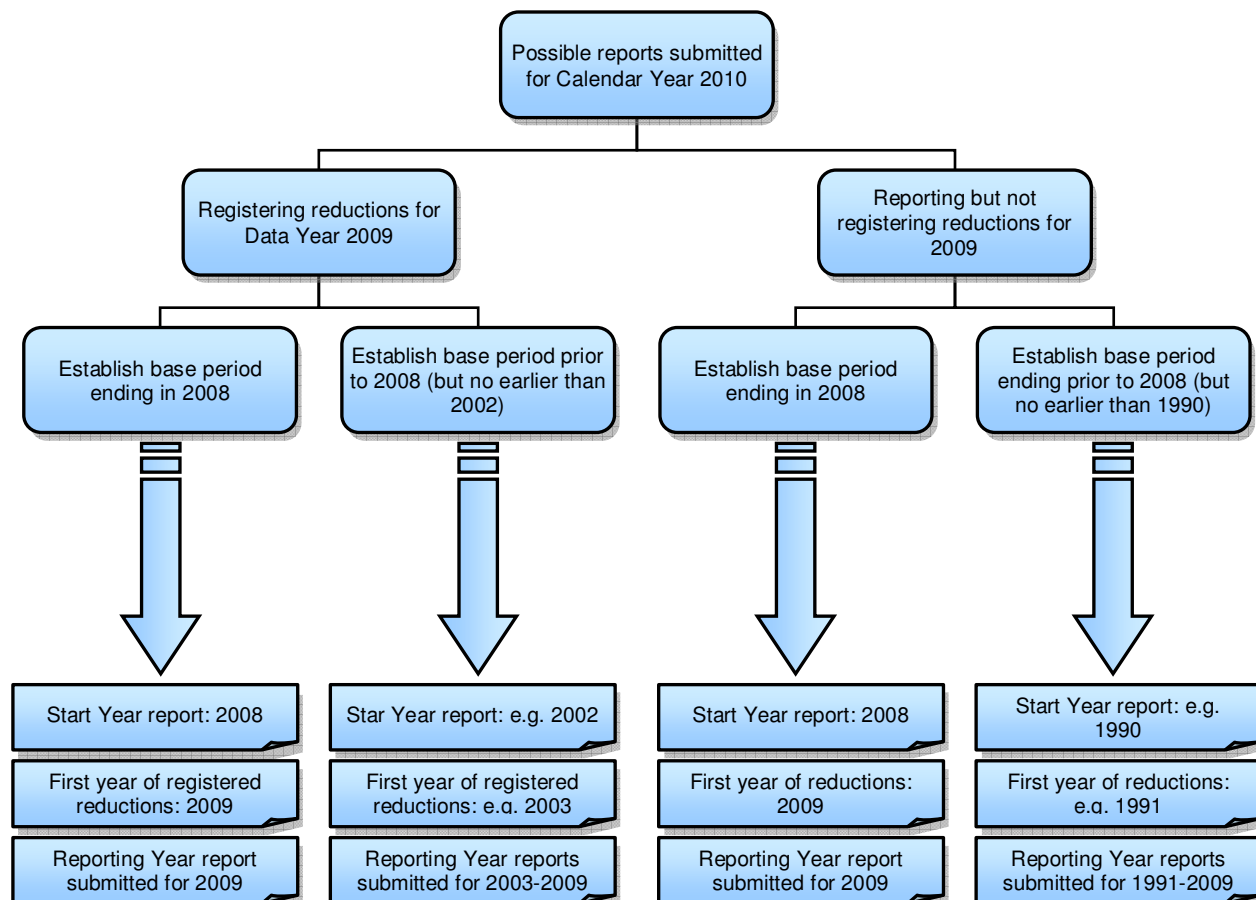
What Is the Base Period?

The Base Period is a period of time from one to four years in length, against which emission reductions are estimated. This period is used to determine the average annual base emissions, emissions intensity, and other values from which emission reductions are calculated.

What Is the Start Year?

The Start Year is the year upon which the initial entity statement is based and must be the year immediately preceding the first year for which the entity intends to report reductions. It is the last year of the Base Period and can be no earlier than 2002 for *registered* reductions. An entity *registering* reductions and participating in the Climate Leaders or Climate VISION programs may use a Base Period that ends no earlier than 2000 if it corresponds to the Base Period the entity has established under either of those programs. For an entity that intends to *report but not register* reductions, the Start Year may be no earlier than 1990. All entities are required to file a separate Form EIA-1605 report for the Start Year. The Start Year report may only contain inventory data, not reductions.

Figure 1. Examples of Possible Reporting Options for Calendar Year 2007



How Must You Estimate Emission Reductions?

Emission reductions must be estimated using the following methods, which are outlined in §300.8 of 10 CFR Part 300, Guidelines for Voluntary Greenhouse Gas Reporting:

- changes in emissions intensity;
- changes in absolute emissions;
- changes in carbon storage;
- changes in avoided emissions; and
- action-specific emission reductions.⁴

Refer to Chapter 2 of the Technical Guidelines⁵ for detailed guidance on applying these methods.

Should Emissions and Reductions Be Calculated at the Entity Level?

Large emitters intending to *register* reductions must include all emission sources, with the exception of *de minimis* sources, in their emissions inventory and base the emission reductions they register on the total emissions for the entity. Emission reductions may be calculated using a single method applied to total entity-wide emissions using one of the following methods:

- changes in emissions intensity;
- changes in absolute emissions;
- changes in carbon storage (provided the entity has no other emissions or these emissions are *de minimis*);
- energy generation and distribution; and
- combined heat and power.

Alternately, the entity may be divided into several subentities using different emission reduction methods, output measures, or Base Periods; however, the total emissions of the subentities combined must equal the total emissions of the entity. The inventory in Schedule I, Section 2 for small emitters and all entities intending to *report but not register* reductions may be a partial inventory, reflecting a summation of the emissions of all the specific activities included in the report.

What Are Subentities?

For some entities, a single emission reduction estimation method will prove sufficient. However, in many cases entities will need to use two or more reduction estimation methods because of the disparate nature of their various emission sources. In such cases, the entity will need to define and specify the portion of the entity (i.e., the “subentity”) to which each method will be applied. A subentity is a component of any entity, and can be a discrete business line, facility, plant, vehicle fleet, or energy use system, which has greenhouse gas emissions that can be distinguished from the emissions of all other components of the same entity. The emissions for a subentity, when summed with the emissions of all the other subentities comprising the entity, equal the entity’s total emissions. If you intend to use more than one method to

⁴ In addition to the four emission reduction methods listed above there are 12 action-specific methods that can be used.

⁵ Specific guidelines for specific calculation methods are found on page 251 of the Technical Guidelines.

calculate emission reductions or intend to use different output measures for the “changes in emissions intensity” method, your entity must be divided into two or more subentities. You may or may not need to create subentities if you are reporting emissions and reductions for operations in a foreign country (in addition to those from your entity’s domestic operations). If you intend to estimate emissions using the same entity-level emission reduction method and Base Period for domestic and foreign operation and you report all of your foreign operations together (rather than by country or region) you will not need to establish a separate subentity for foreign emissions. If, however, your foreign operations have a different base period or employ a different emission reduction method and/or you break up your foreign emissions by country or region, you will need to establish separate subentities for your foreign emissions. You will also need to establish subentities for new or acquired operations that must use a different Base Period than the remainder of your entity.

What Emission Sources Should You Include in the Emissions Inventory for Each Subentity?

In general, a subentity’s emissions inventory should include all emissions sources associated with the calculation of the emission reductions for that subentity. Emissions not associated with the emission reduction calculations for the subentity should be excluded. To the extent that certain emissions associated with a subentity are excluded, those emissions still need to be accounted for elsewhere. For example, a reporter using Addendum B7, Landfill Gas Recovery, to reporting emission reductions based on captured methane, would also need to create another subentity, perhaps Addendum B1, Changes in Emissions Intensity, or Addendum B2, Changes in Absolute Emissions, to report on the emissions associated with the landfill, as well as quantities of methane that are not captured. To a large extent the emissions included will depend on the method you intend to use to calculate emission reductions. Table G1 summarizes the subentity emissions inventory requirements for each emission reduction method in Addendum B.

What Gases Can You Report?

Your report should cover only the following greenhouse gases:⁶

- Carbon Dioxide (CO₂)
- Methane (CH₄)
- Nitrous Oxide (N₂O)
- Hydrofluorocarbons (HFCs)
- Perfluorocarbons (PFCs)
- Sulfur Hexafluoride (SF₆)
- Chlorofluorocarbons (CFCs)⁷

Can You Report Foreign Activities?

Emissions from foreign activities and any associated emission reductions may be reported if the entity has U.S. emissions and has included these emissions in its report. All activities outside of the United States,

⁶ Other gases or particles have been demonstrated to have significant, quantifiable climate forcing effects when released into the atmosphere in significant quantities. DOE has not established or approved methods for estimating emissions of other gases or particles at this time.

⁷ The reporting of CFC emissions on Form EIA-1605 is optional. CFC emissions cannot be included in total inventory emissions since reliable net global warming potentials are not available for these gases. Reductions in CFC emissions may be *reported but not registered*.

its territories, and its trusts are considered foreign activities. Foreign emissions and emission reductions must be reported separately from domestic emissions and emission reductions, by establishing one or more subentities on Form EIA-1605 unless reductions are not reported or are calculated at the entity-level using the same method for domestic and foreign sources.

Table G1. Inventory Requirements for Entities and Subentities by Reduction Method

Emission Reduction Method	Inventory Requirement
B1. Changes in Emissions Intensity	Include all emissions associated with the selected output measure except those that must be included with one of the action-specific methods described below (B5 through B16).
B2. Changes in Absolute Emissions	Include all emissions associated with the activities of the subentity except those that must be included with one of the action-specific methods described below (B5 through B16).
B3. Changes in Carbon Storage	Include all information on your entity's carbon fluxes and stocks in a single subentity inventory.
B4. Changes in Avoided Emissions	Include only stationary combustion emissions associated with energy generation in the Reporting Year. If emissions associated with energy generation occurred during the Base Period, you must use Addendum B5 (Emission Reductions from Energy Generation and Distribution) to estimate reductions for your entity or subentity.
B5. Energy Generation and Distribution	At a minimum, include stationary combustion emissions associated with the energy generation.
B6. Coal Mine Methane Gas Recovery	Include emissions from electricity generation from captured methane, the emissions from the flaring of captured methane, and methane emissions from mine ventilation before capture. Note that other emissions associated with this activity, on-site electricity generation not from captured methane, stationary source combustion (all fuel sources), etc. must be reported as a separate subentity.
B7. Landfill Methane Recovery	Include emissions from electricity generation from captured methane and emissions of methane from the decomposition of waste before methane capture. Note that other emissions associated with this activity, on-site electricity generation not from captured methane, stationary source combustion (all fuel sources), etc. must be reported as a separate subentity.
B8. Geologic Sequestration	No emissions need be included in the inventory associated with a geologic sequestration activity. <i>[Note that emissions associated with operations of a geologic reservoir do not enter into the calculation of reductions using this method and must be included in a separate subentity.]</i>
B9. Electricity Transmission and Distribution Improvements	No emissions need be included in the inventory associated with electricity transmission and distribution improvements. <i>[Note that emissions associated with operations of a transmission and distribution system do not enter into the calculation of reductions using this method and must be included in a separate subentity.]</i>
B10. Capture of Methane From Anaerobic Digestion at Wastewater Treatment Facilities	Include emissions from electricity generation from captured methane, nitrous oxide emissions from anaerobic digestion, and emissions of methane from the decomposition of wastewater before methane capture. Note that other emissions associated with this activity, on-site electricity generation not from captured methane, stationary source combustion (all fuel sources), etc. must be reported as a separate subentity.
B11. Anaerobic Digestion of Animal Waste	No emissions need be included in the inventory associated with anaerobic digestion of animal waste. <i>[Note that emissions associated with the anaerobic digestion of animal waste do not enter into the calculation of reductions using this method and must be included in a separate subentity.]</i>

Emission Reduction Method	Inventory Requirement
B12. Recycling of Fly Ash	No emissions need be included in the inventory associated with the recycling of fly ash. [Note that emissions associated with the recovery of fly ash and its transportation to the entity or entities using the fly ash as a substitute for Portland cement do not enter into the calculation of reductions using this method and must be included in a separate subentity.]
B13. Demand-Side Management and Other Reduction Programs	No emissions need be included in the inventory associated with the demand side management and other reduction programs. [Note that emissions associated with demand side management and other reduction programs do not enter into the calculation of reductions using this method and must be included in a separate subentity.]
B14. Combined Heat and Power	Include the stationary combustion emissions associated with producing energy at combined heat and power facilities.
B15. Other Action-Specific Methods	Include all emissions associated with the action-specific method.
B16. Destruction of Chlorofluorocarbons	Include emissions of chlorofluorocarbons.

Are There Minimum Reporting Requirements?

The Voluntary Reporting of Greenhouse Gases Program allows considerable flexibility in defining the activities you report. All reporters must submit an initial Start Year report including an entity statement that fully documents the legal basis and scope of the entity, its organization boundaries, and its base period emissions. All reporters must certify that the Start Year report and subsequent Reporting Year reports containing information on emission reductions are accurate and complete and the emission reductions were calculated using methods described in the revised General and Technical Guidelines.⁸ Form EIA-1605 is designed to minimize reporting burden while meeting the minimum information requirements as defined in 10 CFR Part 300, Guidelines for Voluntary Greenhouse Gas Reporting. Table G2 summarizes the reporting requirements for large emitters intending to *register* reductions, small emitters intending to *register* reductions, and any entity intending to *report but not register* reductions.

Are There Additional Requirements for Registering Reductions?

Additional requirements for registering reductions apply to large emitters, small emitters, and aggregators.

Large Emitters

Large emitters, or entities with annual emissions exceeding 10,000 metric tons CO₂ equivalent, must provide a comprehensive entity-wide emissions inventory that meets minimum data quality standards, resulting in a quantity-weighted average quality rating of at least 3.0.⁹ They must also calculate and report net entity-wide emission reductions that reflect any increases in emissions experienced by one or more sources within the entity. In addition, large emitters must maintain verifiable records for a minimum of three years for Reporting Year data and for the duration of their participation in the 1605(b) Program for Base Period data.

⁸ 10 CFR Part 300, Guidelines for Voluntary Greenhouse Gas Reporting. These guidelines are available at <http://www.eia.gov/oiaf/1605/gdlins.html>.

⁹ See §300.6(b) of 10 CFR Part 300, Guidelines for Voluntary Greenhouse Gas Reporting. Ratings are explained fully in Section 1.A.4 of the Technical Guidelines. A list of estimation methods and ratings is provided in Appendix F of these instructions.

Table G2. Summary of Principal Reporting Requirements

Requirement	Type of Reporter		
	Large Emitter Registering Reductions	Small Emitter Registering Reductions	Any Entity Reporting But Not Registering Reductions
All Reports			
Entity Statement	Required	Required	Required
Define Subentities	Required if more than one emission reduction estimation method is to be used	Required if emission reductions are calculated for two or more activities using more than one distinct estimation methods	Required if emission reductions are calculated for two or more activities using more than one distinct estimation methods
Emissions Inventory	Entity-wide inventory required	Entity-wide estimate required for the first year and after any significant increase in emissions, any change in operations or boundaries, or every five years (in Schedule I, Section 1). Otherwise, inventory required only for activities for which reductions are being reported	The inventory should reflect selected elements of their entities, selected gases or selected sources for which the entity reports reductions
Minimum Data Quality	Inventory must have average rating of 3.0 or higher	Inventory must have average rating of 3.0 or higher	Inventory need not achieve average rating of 3.0 or higher but a rating must be calculated
Third-Party Verification	Optional	Optional	Optional
Self-Certification	General certification required* plus additional requirements where applicable**	General certification required* plus additional certifications** where applicable. Must certify that actions causing reductions are not likely to result in emissions increases elsewhere in the entity	General certification required*
Documentation	For Base Period data, verifiable records must be maintained for duration of participation in Program. For Reporting Year data, verifiable records must be maintained for at least 3 years	For Base Period data, verifiable records must be maintained for duration of participation in Program. For Reporting Year data, verifiable records must be maintained for at least 3 years	Verifiable records for Base Period and Reporting Year data must be maintained for at least 3 years
Start Year Report			
Start Year	2002 or Later***	2002 or Later***	1990 or Later
Emission Reductions	Not reported (Base Period emissions only are reported)	Not reported (Base Period emissions only are reported)	Not reported (Base Period emissions only are reported)
Reporting Year Report			
First Reporting Year	2003 or later	2003 or later	1991 or later
Emission Reductions	2003 onwards	2003 onwards	1991 onwards

*All reporters must certify accuracy, completeness, compliance with guidelines, and consistency with prior year's report.

**Additional certification requirements address (1) double counting or reporting; (2) agreements with third parties; (3) emissions shifting; (4) avoided emissions from acquired facilities; (5) retention of records; and (6) independent verification.

***Entities that have made a commitment to reduce entity-wide emissions under the Climate Leaders or Climate VISION program may use a Start Year derived from the Base Period of the commitment, provided it is no earlier than 2000.

Small Emitters

Small emitters or entities with annual emissions that do not exceed 10,000 metric tons CO₂ equivalent must provide an emissions inventory only for the activities for which they intend to register emission reductions. Small emitters must meet the same minimum data quality standards for these partial inventories and use the same methods to calculate reductions as large emitters. In addition, small emitters must certify that the reductions they intend to register were not caused by actions likely to cause increases in emissions elsewhere in the entity.

Aggregators

An aggregator is an entity, such as a trade association, that submits a report on behalf of multiple non-reporting entities. The aggregator must follow the requirements that would apply to the non-reporting entities if they had themselves reported. Aggregators should follow the procedures applicable for reporting offset reductions obtained by agreement with a non-reporter (see the Instructions for Schedule I, Section 3, Emission Offsets).

How Do You Determine if You Are a Small Emitter?

You can develop a preliminary estimate of your entity-wide emissions based on common physical indicators using EIA's Simplified Emission Inventory Tool (SEIT),¹⁰ or the methods contained in the Technical Guidelines, to demonstrate that your annual emissions do not exceed 10,000 metric tons CO₂ equivalent. The result of this estimate must be reported to EIA. Once an entity determines that it is a small emitter, its emissions must be re-estimated and reported to EIA (1) every five years, (2) whenever the operations or boundaries of the entity have changed significantly, and (3) after any significant increase in emissions. A small emitter with estimated annual emissions exceeding 9,000 metric tons CO₂ equivalent must re-estimate and submit emissions annually. See §300.5(c) of 10 CFR Part 300, Guidelines for Voluntary Greenhouse Gas Reporting for information on determining and maintaining small emitter status.

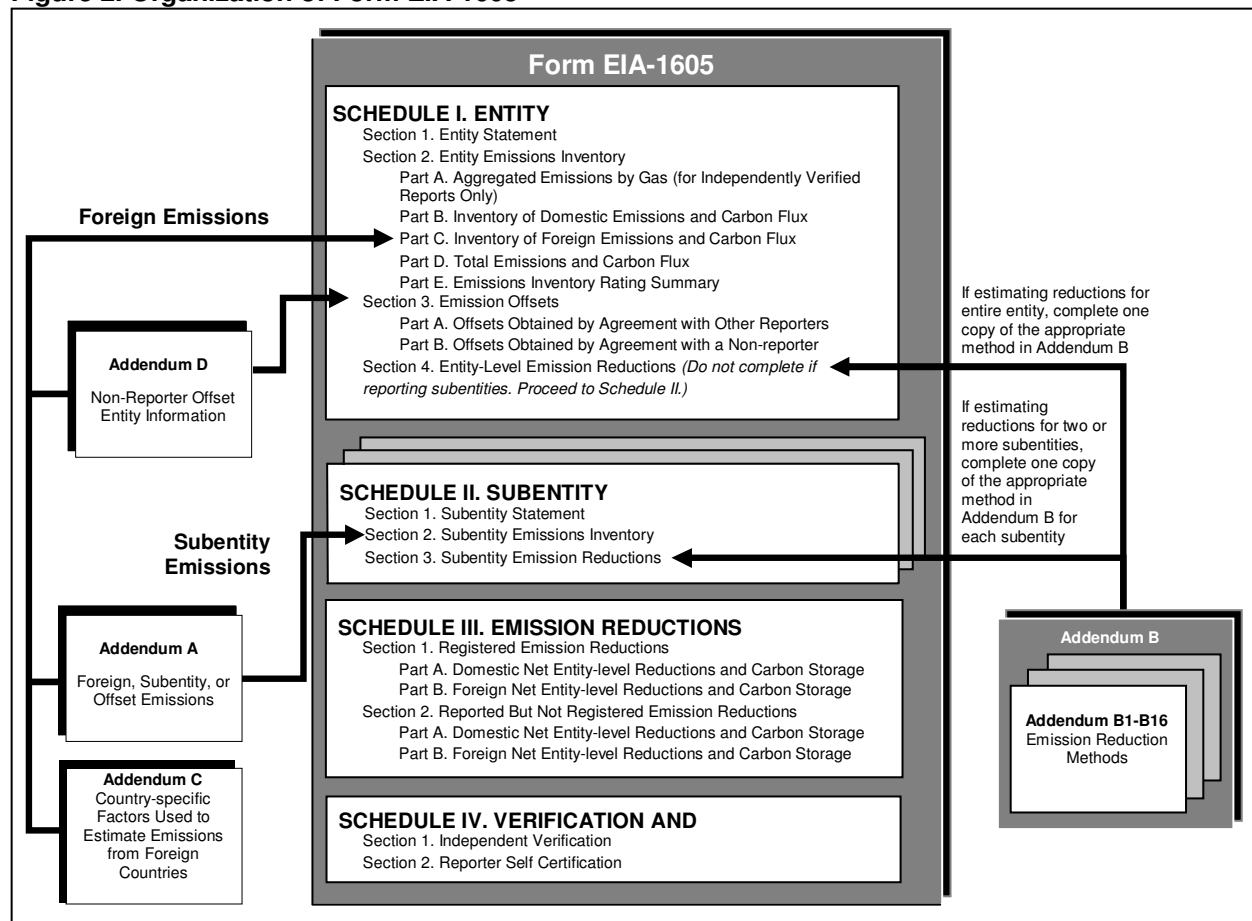
How Is Form EIA-1605 Organized?

Form EIA-1605 consists of four schedules (see Figure 2, below), which allow you to describe your entity, to characterize the different aspects of your emissions and emission reduction efforts, to certify and, if desired, to independently verify the information reported. The schedules are:

- I. Entity Information
- II. Subentity Information
- III. Emission Reductions Summary
- IV. Verification and Certification

¹⁰ The SEIT tool is available at EIA's website at http://www.eia.gov/oiaf/1605/reporting_tools.html#seit.

Figure 2. Organization of Form EIA-1605



Do You Need To Complete All of Form EIA-1605?

Reporters have to complete only those portions of the reporting form applicable to the nature of their entity and their reporting objectives. The parts of Form EIA-1605 that must be completed for your entity or your report depend on the following report characteristics:

- Start Year or Reporting Year report;
- Small or a large emitter;
- Registered reductions included;
- Verified by an independent third party;
- All methods used to estimate emissions rated B or higher;
- Emissions from foreign operations included;
- Subsidiaries included.

Once you have determined the characteristics of your report, use one of the following decision charts to identify which Schedules, Sections, and Parts of Form EIA-1605 you must complete. Select the decision chart applicable to your entity based on whether your report will be a Start Year or Reporting Year Report, whether you are a large or small emitter, and whether you intend to register emission reductions as follows:

- Use Table G3 if you are completing a Start Year report for a large emitter and intend to register reductions;
- Use Table G4 if you are completing a Reporting Year report for a large emitter and intend to register reductions;
- Use Table G5 if you are completing a Start Year report for a small emitter and intend to register reductions;
- Use Table G6 if you are completing a Reporting Year report for a small emitter and intend to register reductions;
- Use Table G7 if you are completing a Start Year report for an entity that intends to report but not register reductions; and
- Use Table G8 if you are completing a Reporting Year report for an entity that intends to report but not register reductions.

When you have selected the appropriate decision table, trace the responses to the questions in the Report Characteristics columns to find the row identifying the Schedules, Sections, and Parts of Form EIA-1605 that must be completed for your entity.

Who Must Certify Your Report?

You are required to certify the accuracy of the information you report with the signature of the certifying official of the entity. A report submitted on behalf of a household may be certified by one of its members. All other reports must be certified by the chief executive officer, agency head (in the case of a government agency), or the officer or employee of the entity who is responsible for reporting the entity's compliance with environmental regulations.

Must an Independent Third Party Verify Your Report?

Although DOE encourages reporters to have their annual reports verified by an independent third party, this is not a requirement for reporting on Form EIA-1605. If you do choose to have your report independently verified, you must meet the requirements outlined in §300.11 of the General Guidelines.

Disclosure Information

Information reported on Form EIA-1605 is considered public information and may be released in company identifiable form.

The information reported on Form EIA-1605 may be protected to the extent that the information satisfies the criteria for exemption under the Freedom of Information Act (FOIA), 5 U.S.C. §552, the DOE regulations, 10 C.F.R. §1004.11, implementing the FOIA, and the Trade Secrets Act, 18 U.S.C. §1905.

To assist us in this determination, respondents should send a written request to: U.S. Energy Information Administration, Office of Survey Development and Statistical Integration, EI-21, 1000 Independence

Table G3. Decision Chart for a Start Year Report for a Large Emitter Intending To Register Reductions

Report Characteristics				Reporting Requirements																	
				Schedule I							Schedule II (For Each Subentity)				Schedule III		Schedule IV				
				Sec. 1	Sec. 2					Sec. 3	Sec. 4	Sec. 1	Sec. 2 & Add. A			Sec. 3	Sec. 1	Sec. 2	Sec. 1	Sec. 2	
					Part A	Part B	Part C	Part D	Part E				Part A	Part B	Part C						
Independent Verification?	All A- or B-Rated Methods?	Foreign Emissions?	Entity-Wide Reductions Only?	Entity Statement	Aggregated Emissions by Gas (Domestic and Foreign) †	Emissions Inventory by Source – Domestic	Emissions Inventory by Source – Foreign (Addendum A)	Total Emissions and Carbon Flux	Rating Summary	Emissions Offsets	Entity-Level Emission Reductions	Subentity Statement	Aggregated Emissions by Gas for Subentities (Add. A)	Emissions Inventory by Source for Subentities (Add. A)	Total Emissions and Carbon Flux for Subentities	Subentity Reductions	Registered Reductions	Reported But not Registered Reductions	Independent Verification	Self Certification	
Yes	Yes	Yes	Yes	✓	✓*			✓											✓	✓	
		No	No	✓	✓*			✓			✓	✓**		✓					✓	✓	
		Yes	Yes	✓	✓*			✓			✓	✓**		✓					✓	✓	
		No	No	✓	✓*			✓			✓	✓**		✓					✓	✓	
	No	Yes	Yes	Yes	✓	✓*			✓	✓										✓	✓
		No	Yes	No	✓	✓*			✓	✓										✓	✓
No	Yes	Yes	Yes	✓		✓	✓	✓												✓	
		No	No	✓		✓	✓	✓			✓		✓	✓						✓	
		Yes	Yes	✓		✓		✓						✓	✓					✓	
		No	No	✓		✓		✓			✓			✓	✓					✓	
	No	Yes	Yes	Yes	✓		✓	✓	✓	✓											✓
		No	No	No	✓		✓	✓	✓			✓			✓	✓					✓
		Yes	Yes	Yes	✓		✓		✓	✓					✓	✓					✓
		No	No	No	✓		✓		✓	✓			✓		✓	✓					✓

†Include aggregate emissions by gas for domestic and foreign sources separately.

*Reporter may elect to provide detailed emissions data in Schedule I, Section 2, Part B, in which case s/he would not complete Part A.

**Reporter may elect to provide detailed emissions data in Schedule II, Section 2, Addendum, Part B, in which case s/he would not complete Part A.

Table G4. Decision Chart for a Reporting Year Report for a Large Emitter Intending To Register Reductions

Report Characteristics				Reporting Requirements																	
				Schedule I							Schedule II (For Each Subentity)				Schedule III		Schedule IV				
				Sec. 1	Sec. 2					Sec. 3	Sec. 4	Sec. 1	Sec. 2 & Add. A			Sec. 3	Sec. 1	Sec. 2	Sec. 1	Sec. 2	
					Part A	Part B	Part C	Part D	Part E				Part A	Part B	Part C						
Independent Verification?	All A- or B-rated Methods?	Foreign Emissions?	Entity-Wide Reductions Only?	Entity Statement	Aggregated Emissions by Gas (Domestic and Foreign) [†]	Emissions Inventory by Source – Domestic	Emissions Inventory by Source – Foreign (Addendum A)	Total Emissions and Carbon Flux	Rating Summary	Emissions Offsets	Entity-Level Emission Reductions	Subentity Statement	Aggregated Emissions by Gas for Subentities (Add. A)	Emissions Inventory by Source for Subentities (Add. A)	Total Emissions and Carbon Flux for Subentities	Subentity Reductions	Registered Reductions	Reported But not Registered Reductions	Independent Verification	Self Certification	
Yes	Yes	Yes	Yes	✓	✓*			✓		**							✓	****	✓	✓	
		No	No	✓	✓*			✓		**		✓	✓***		✓	✓	✓	****	✓	✓	
		Yes	Yes	✓	✓*			✓		**	✓		✓***		✓	✓	✓	****	✓	✓	
		No	No	✓	✓*			✓		**		✓	✓***		✓	✓	✓	****	✓	✓	
	No	Yes	Yes	✓	✓*			✓	✓	**			✓***		✓	✓	✓	****	✓	✓	
		No	No	✓	✓*			✓	✓	**	✓		✓***		✓	✓	✓	****	✓	✓	
No	Yes	Yes	Yes	✓		✓	✓	✓		**							✓	****		✓	
		No	No	✓		✓	✓	✓		**		✓		✓	✓	✓	✓	****		✓	
		Yes	Yes	✓		✓		✓		**	✓						✓	****		✓	
		No	No	✓		✓		✓		**		✓		✓	✓	✓	✓	****		✓	
	No	Yes	Yes	✓		✓	✓	✓	✓		**							✓	****		✓
		No	No	✓		✓	✓	✓	✓		**	✓			✓	✓	✓	✓	****		✓

†Include aggregate emissions by gas for domestic and foreign sources separately.

*Reporter may elect to provide detailed emissions data in Schedule I, Section 2, Part B, in which case s/he would not complete Part A.

**Complete Part A if offsets were obtained by agreement with another reporting entity and Part B if offsets were obtained by agreement from a non-reporter.

***Reporter may elect to provide detailed emissions data in Schedule II, Section 2, Addendum, Part B, in which case s/he would not complete Part A.

****Reporters *registering* reductions using the Change in Emissions Intensity method (Addendum B1) or the Energy Generation and Distribution method (Addendum B5) may also *report but not register* reductions using the Change in Absolute Emissions method (Addendum B2). Reporters *registering* reductions may *report but not register* reductions of other indirect emissions and emissions of CFCs.

Table G5. Decision Chart for a Start Year Report for a Small Emitter Intending To Register Reductions

Report Characteristics				Reporting Requirements																	
				Schedule I						Schedule II (For Each Subentity)				Schedule III		Schedule IV					
				Sec. 1	Sec. 2					Sec. 3	Sec. 4	Sec. 1	Sec. 2 & Add. A			Sec. 3	Sec. 1	Sec. 2	Sec. 1	Sec. 2	
					Part A	Part B	Part C	Part D	Part E				Part A	Part B	Part C						
Independent Verification?	All A- or B-rated Methods?	Foreign Emissions?	Entity-Wide Reductions Only?	Entity Statement	Aggregated Emissions by Gas (Domestic and Foreign) †	Emissions Inventory by Source – Domestic	Emissions Inventory by Source – Foreign (Addendum A)	Total Emissions and Carbon Flux	Rating Summary	Emissions Offsets	Entity-Level Emission Reductions	Subentity Statement	Aggregated Emissions by Gas for Subentities (Add. A)	Emissions Inventory by Source for Subentities (Add. A)	Total Emissions and Carbon Flux for Subentities	Subentity Reductions	Registered Reductions	Reported But not Registered Reductions	Independent Verification	Self Certification	
Yes	Yes	Yes	Yes	✓	✓*			✓											✓	✓	
		Yes	No	✓	✓***			✓			✓	✓***		✓					✓	✓	
		No	Yes	✓	✓*			✓											✓	✓	
		No	No	✓	✓***			✓			✓	✓***		✓					✓	✓	
	No	Yes	Yes	Yes	✓	✓*			✓	✓									✓	✓	
		No	No	✓	✓***			✓	✓			✓	✓***		✓				✓	✓	
No	Yes	Yes	Yes	✓		✓**	✓**	✓												✓	
		Yes	No	✓		✓**	✓**	✓			✓			✓	✓					✓	
		No	Yes	✓		✓**		✓													✓
		No	No	✓		✓**		✓				✓			✓	✓					✓
	No	Yes	Yes	Yes	✓		✓**	✓**	✓	✓											✓
		Yes	No	✓		✓**	✓**	✓	✓			✓			✓	✓					✓
		No	Yes	✓		✓**		✓	✓												✓
		No	No	✓		✓**		✓	✓			✓			✓	✓					✓

†Include aggregate emissions by gas for domestic and foreign sources separately.

*Reporter may elect to provide detailed emissions data in Schedule I, Section 2, Part B, in which case s/he would not complete Part A.

**Inventory may be limited to specific activities for which reductions are to be registered. (A small emitter must complete an estimate of entity-wide emissions every five years, whenever the operations or boundaries of the entity have changed significantly, after any significant increase in emissions, or if its estimated annual emissions exceed 9,000 metric tons CO₂ equivalent. If required, this estimate should be reported in Schedule I, Section 1, Question 3.)

***Reporter may elect to provide detailed emissions data in Schedule II, Section 2, Addendum, Part B, in which case s/he would not complete Part A.

Table G6. Decision Chart for a Reporting Year Report for a Small Emitter Intending To Register Reductions

Report Characteristics				Reporting Requirements																	
				Schedule I							Schedule II (For Each Subentity)					Schedule III		Schedule IV			
				Sec. 1	Sec. 2					Sec. 3	Sec. 4	Sec. 1	Sec. 2 & Add. A			Sec. 3	Sec. 1	Sec. 2	Sec. 1	Sec. 2	
					Part A	Part B	Part C	Part D	Part E				Part A	Part B	Part C						
Independent Verification?	All A- or B-rated Methods?	Foreign Emissions?	Entity-Wide Reductions Only?	Entity Statement	Aggregated Emissions by Gas (Domestic and Foreign) †	Emissions Inventory by Source – Domestic	Emissions Inventory by Source – Foreign (Addendum A)	Total Emissions and Carbon Flux	Rating Summary	Emissions Offsets	Entity-Level Emission Reductions	Subentity Statement	Aggregated Emissions by Gas for Subentities (Add. A)	Emissions Inventory by Source for Subentities (Add. A)	Total Emissions and Carbon Flux for Subentities	Subentity Reductions	Registered Reductions	Reported But not Registered Reductions	Independent Verification	Self Certification	
Yes	Yes	Yes	Yes	✓	✓**			✓			✓						✓	*****	✓	✓	
		No	No	✓	✓***			✓*		***		✓	✓****		✓	✓	✓	*****	✓	✓	
		Yes	Yes	✓	✓**			✓		***	✓						✓	*****	✓	✓	
		No	No	✓	✓***			✓*		***		✓	✓****		✓	✓	✓	*****	✓	✓	
	No	Yes	Yes	Yes	✓	✓**			✓	✓		✓						✓	*****	✓	✓
		No	No	No	✓	✓***			✓	✓	***		✓****		✓	✓	✓	✓	*****	✓	✓
		Yes	Yes	Yes	✓	✓**			✓	✓	***	✓						✓	*****	✓	✓
		No	No	No	✓	✓***			✓	✓	***		✓****		✓	✓	✓	✓	*****	✓	✓
No	Yes	Yes	Yes	✓		✓	✓	✓			✓						✓	*****		✓	
		No	No	✓		✓*	✓*	✓*		***		✓		✓	✓	✓	✓	*****		✓	
		Yes	Yes	✓		✓		✓		***							✓	*****		✓	
		No	No	✓		✓*		✓*		***		✓		✓	✓	✓	✓	*****		✓	
	No	Yes	Yes	Yes	✓		✓	✓	✓	✓		✓						✓	*****		✓
		No	No	No	✓		✓*	✓*	✓*	✓	***			✓	✓	✓	✓	✓	*****		✓
		Yes	Yes	Yes	✓		✓		✓	✓	***							✓	*****		✓
		No	No	No	✓		✓*		✓*	✓	***			✓	✓	✓	✓	✓	*****		✓

†Include aggregate emissions by gas for domestic and foreign sources separately.

* Inventory may be limited to specific activities for which reductions are being registered. (A small emitter must complete an estimate of entity-wide emissions every five years, whenever the operations or boundaries of the entity have changed significantly, after any significant increase in emissions, or if its estimated annual emissions exceed 9,000 metric tons CO₂ equivalent. If required, this estimate should be reported in Schedule I, Section 1, Question 3.)

**Reporter may elect to provide detailed emissions data in Schedule I, Section 2, Part B, in which case s/he would not complete Part A.

***Complete Part A if offsets were obtained by agreement with another reporting entity and Part B if offsets were obtained by agreement from a non-reporter.

****Reporter may elect to provide detailed emissions data in Schedule II, Section 2, Addendum, Part B, in which case s/he would not complete Part A.

*****Reporters *registering* reductions using the Change in Emissions Intensity method (Addendum B1) or the Energy Generation and Distribution method (Addendum B5) may also *report but not register* reductions using the Change in Absolute Emissions method (Addendum B2). Reporters *registering* reductions may *report but not register* reductions of other indirect emissions and emissions of CFCs.

Table G7. Decision Chart for a Start Year Report for All Entities Intending To Report But Not Register Reductions

Report Characteristics				Reporting Requirements																	
				Schedule I							Schedule II (For Each Subentity)				Schedule III		Schedule IV				
				Sec. 1	Sec. 2					Sec. 3	Sec. 4	Sec. 1	Sec. 2 & Add. A			Sec. 3	Sec. 1	Sec. 2	Sec. 1	Sec. 2	
					Part A	Part B	Part C	Part D	Part E				Part A	Part B	Part C						
Independent Verification?	All A- or B-rated Methods?	Foreign Emissions?	Entity-Wide Reductions Only?	Entity Statement	Aggregated Emissions by Gas (Domestic and Foreign)†	Emissions Inventory by Source – Domestic	Emissions Inventory by Source – Foreign (Addendum A)	Total Emissions and Carbon Flux	Rating Summary	Emissions Offsets	Entity-Level Emission Reductions	Subentity Statement	Aggregated Emissions by Gas for Subentities (Add. A)	Emissions Inventory by Source for Subentities (Add. A)	Total Emissions and Carbon Flux for Subentities	Subentity Reductions	Registered Reductions	Reported But not Registered Reductions	Independent Verification	Self Certification	
Yes	Yes	Yes	Yes	✓	✓**			✓											✓	✓	
		No	No	✓	✓***			✓			✓	✓***		✓					✓	✓	
		Yes	Yes	✓	✓**			✓												✓	✓
		No	No	✓	✓***			✓			✓	✓***		✓						✓	✓
	No	Yes	Yes	Yes	✓	✓**			✓	✓										✓	✓
		No	No	Yes	✓	✓***			✓	✓			✓	✓***		✓				✓	✓
No	Yes	Yes	Yes	✓		✓	✓	✓												✓	
		No	No	✓		✓*	✓*	✓			✓			✓	✓					✓	
		Yes	Yes	✓		✓		✓													✓
		No	No	✓		✓*		✓			✓				✓	✓					✓
	No	Yes	Yes	Yes	✓		✓	✓	✓	✓											✓
		No	No	Yes	✓		✓*	✓*	✓	✓			✓		✓	✓					✓
		Yes	Yes	✓		✓		✓	✓												✓
		No	No	✓		✓*		✓	✓			✓			✓	✓					✓

†Include aggregate emissions by gas for domestic and foreign sources separately.

*Inventory may be limited to specific activities for which reductions are to be reported but not registered.

**Reporter may elect to provide detailed emissions data in Schedule I, Section 2, Part B, in which case s/he would not complete Part A.

***Reporter may elect to provide detailed emissions data in Schedule II, Section 2, Addendum, Part B, in which case s/he would not complete Part A.

Table G8. Decision Chart for a Reporting Year Report for All Entities Intending To Report But Not Register Reductions

Report Characteristics				Reporting Requirements																	
				Schedule I								Schedule II (For Each Subentity)				Schedule III		Schedule IV			
				Sec. 2					Sec. 3	Sec. 4	Sec. 2 & Add. A			Sec. 3	Sec. 1	Sec. 2	Sec. 1	Sec. 2			
				Sec. 1	Part A	Part B	Part C	Part D			Part E	Part A	Part B						Part C		
Independent Verification?	All A- or B-rated Methods?	Foreign Emissions?	Entity-Wide Reductions Only?	Entity Statement	Aggregated Emissions by Gas (Domestic and Foreign)	Emissions Inventory by Source – Domestic	Emissions Inventory by Source – Foreign (Addendum A)	Total Emissions and Carbon Flux	Rating Summary	Emissions Offsets	Entity-Level Emission Reductions	Subentity Statement	Aggregated Emissions by Gas for Subentities (Add. A)	Emissions Inventory by Source for Subentities (Add. A)	Total Emissions and Carbon Flux for Subentities	Subentity Reductions	Registered Reductions	Reported But not Registered Reductions	Independent Verification	Self Certification	
Yes	Yes	Yes	Yes	✓	✓**			✓			✓							✓	✓	✓	
			No	✓	✓***			✓		***		✓	✓****		✓	✓		✓	✓	✓	
		No	Yes	✓	✓**			✓		***	✓								✓	✓	✓
			No	✓	✓***			✓		***		✓	✓****		✓	✓			✓	✓	✓
	No	Yes	Yes	✓	✓**			✓	✓		✓								✓	✓	✓
			No	✓	✓***			✓	✓	***		✓	✓****		✓	✓			✓	✓	✓
		No	Yes	✓	✓**			✓	✓	***	✓								✓	✓	✓
			No	✓	✓***			✓	✓	***		✓	✓****		✓	✓			✓	✓	✓
No	Yes	Yes	Yes	✓		✓	✓	✓		✓								✓		✓	
			No	✓		✓*	✓*	✓		***		✓		✓	✓	✓		✓		✓	
		No	Yes	✓		✓		✓		***	✓				✓	✓			✓		✓
			No	✓		✓*		✓		***		✓			✓	✓	✓		✓		✓
	No	Yes	Yes	✓		✓	✓	✓	✓		✓								✓		✓
			No	✓		✓*	✓*	✓	✓	***		✓			✓	✓	✓		✓		✓
		No	Yes	✓		✓		✓	✓	***	✓								✓		✓
			No	✓		✓*		✓	✓	***		✓			✓	✓	✓		✓		✓

† Include aggregate emissions by gas for domestic and foreign sources separately.

* Inventory may be limited to specific activities for which reductions are to be reported but not registered.

** Optional Reporter may elect to provide detailed emissions data in Schedule I, Section 2, Part B, in which case s/he would not complete Part A.

*** Complete Part A if offsets were obtained by agreement with another reporting entity and Part B if offsets were obtained by agreement from a non-reporter.

**** Reporter may elect to provide detailed emissions data in Schedule II, Section 2, Addendum, Part B, in which case s/he would not complete Part A.

Avenue, S.W., Washington, D.C. 20585 and explain the reasons why this information should not be publicly disclosed in identifiable form. Your request should clearly identify the information in your report that you request confidentiality by referencing the Schedule, Section number and data elements shown on the form.

Filing Forms with the Federal Government and Estimated Reporting Burden

Respondents are not required to file or reply to any Federal collection of information unless it has a valid OMB control number. Public reporting burden for this collection of information is estimated to average 60 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information including suggestions for reducing this burden to: U.S. Energy Information Administration, Statistics and Methods Group, EI-70, 1000 Independence Avenue, S.W., Washington, D.C. 20585; and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, D.C. 20503.

Do You Have Questions or Comments?

If you have questions about the forms and instructions or would like assistance in quantifying your emissions reductions, please contact the Voluntary Reporting of Greenhouse Gases Program at the above mailing address or at:

Telephone: 1-800-803-5182

Facsimile: (202) 586-3045

E-mail: infoghg@eia.gov

Internet: <http://www.eia.gov/oiaf/1605/index.html>

Do You Have Any Suggestions?

You are invited to provide suggestions for improving the form and these instructions. Please limit comments and suggestions to one page and include them with your submission.

Specific Instructions for Completing Form EIA-1605

Instructions for Schedule I, Entity Information

Please begin by entering the Reporting Year. The reporting year is the calendar year for which emissions are being reported. If this is a Start Year report, enter the Start Year, which is the last calendar year of the initial Base Period.

All reporters must complete Schedule I, Section 1.

Section 1. Entity Statement

1. **Enter Entity Identification.** Please provide the entity's legal name and complete address. In addition, include a website and/or a Tax Payer Identification Number if applicable.
2. **Enter Contact Information.** Provide the name and complete contact information, including title, address, telephone number, fax, and email address, of a person who can answer questions regarding the content of the submitted form. If the contact person's address is identical to the entity's address, please check the relevant box, and leave the Address, City, State, and Zip lines blank. Enter the phone number, fax, and e-mail address for the contact.
3. **Enter Report Characteristics.**
 - a. **Report Type.** Check the appropriate box to indicate whether this is a Start Year report or a Reporting Year report. You must submit a Start Year report as the first submission to the program; subsequent submissions will be Reporting Year reports.
 - b. **Entity Type.** Indicate by checking the appropriate box whether your entity is
 - a large emitter (annual emissions exceed 10,000 metric tons CO₂ equivalent) intending to *register* emission reductions.
 - a small emitter (annual emissions are 10,000 metric tons CO₂ equivalent or less) intending to *register* emission reductions. If this is a Start Year report, enter the entity's total estimated entity-wide annual average emissions for Base Period in the space provided. Small emitters must estimate and report entity-wide emissions in the Start Year and at least every 5 years thereafter. If this is a Reporting Year report and a estimate of entity-wide emissions for the Reporting Year and indicate by checking the appropriate check box the reason the estimate is being submitted. If this report includes an estimate of entity-wide emissions, indicate how this estimate was prepared by checking the appropriate box. This entity-wide emissions estimate must be prepared using either the Simplified Emissions Inventory Tool (SEIT) or methods specified in Chapter 1 of the Technical Guidelines to estimate entity-wide emissions. (See "How Do You Determine If Your Are a Small Emitter?" in the General Instructions for further clarification.)
 - an emitter intending to *report but not register* emissions and/or emission reductions. Select the second checkbox under this entity type if you are only reporting emissions on Form EIA-1605. Emissions-only reporting is not available to entities *registering* with the 1605(b) Program.

- c. **Scope of Inventory.** Indicate by checking the appropriate box whether the report contains an entity-wide or partial inventory. If a partial inventory, indicate which elements of the entity are included in the inventory in the space provided.
 - d. **Subentities.** Indicate by checking the appropriate box whether or not the report includes subentity reports. List the subentities included in your report in the table provided, giving each subentity a unique name to distinguish it clearly from the other subentities.
 - e. **Independent Verification.** Indicate by checking the appropriate box whether or not an independent third party has verified the report. If the report has been verified, indicate whether it includes aggregated emissions data by gas or whether it includes detailed emissions data by gas and source. While reporting of detailed emissions information is not required for a verified report, you may opt to provide this information.
- 4. Indicate Any Significant Changes to Previous Entity Statement.** Complete this question if this is a Reporting Year report. Describe any significant changes your entity has undergone since the previous year's report. Check the applicable boxes and provide descriptive information where requested. Skip this question if this is a Start Year Report.
 - 5. Identify the Entity's Primary Economic Activities.** Enter the primary (and, if applicable, the secondary) 3-digit North American Industrial Classification System (NAICS) code for the entity. (For a list of NAICS codes, see Appendix A.)
 - 6. Enter the Entity Category.** Check the applicable boxes to describe the entity. If none of the listed categories applies to your entity, check "Other" and briefly describe the nature of your entity in the space provided. (Note that an S corporation is a domestic corporation that can avoid double taxation—once to the shareholders and again to the corporation. Generally, an S corporation is exempt from federal income tax other than tax on certain capital gains and passive income. See Internal Revenue Service Publication 583¹¹ for more information.)
 - 7. Describe the Entity Organization.** Use the check box to indicate whether the entity is a holding company, and if not, enter the name of the entity's Parent or Holding Company if applicable.
 - 8. Describe the Entity's Organizational Boundaries.** Use questions 8a through 8d to define the organizational boundaries of your entity and to indicate which method was used to draw these boundaries.
 - a. **Method for Determining Organizational Boundaries.** Check the box to indicate your method for defining the organizational boundaries of your entity. As discussed in the General Guidelines, the primary basis for defining organizational boundaries should be financial control, although entities retain the flexibility to use other approaches, such as equity share or operational control if necessary. For all boundary definition approaches except financial control, please provide an explanation of the approach. If your entity chooses to use an approach other than financial control, equity share, or operational control, please check the "Other" box, list the other method where indicated, and describe how the use of this other approach results in organizational boundaries that differ from those resulting from using the financial control approach. Definitions for these Organizational Boundary terms can be found in the Glossary of Selected Terms.
 - b. **List All Large Wholly Owned Subsidiaries.** List all large wholly owned subsidiaries included in this report, by name and NAICS code. (For a list of NAICS codes, see Appendix A.)

¹¹ Department of the Treasury, Internal Revenue Service, Publication 583, Starting a Business and Keeping Records, Rev. March 2006, Cat. No. 15150B, p. 3. <http://www.irs.gov/businesses/small/article/0,,id=98263,00.html>

- c. List Any Large Partially Owned Subsidiaries, Joint Ventures, and Leased or Operated Sources. For any large partially owned subsidiary, joint venture, and leased or operated emissions source included in your report, provide the following information:
- Name or Description of Emissions Source;
 - Relationship to Entity (subsidiary, joint venture, leased, operated under contract, other);
 - Partners, Percent Interest Held by Entity;
 - Method for Determining Inclusion in Report (financial control, equity share, operational control, other); and
 - Percentage of Emissions Included in This Report.
- d. Additional Description of Organizational Boundaries. Provide any additional description of organizational boundaries, including criteria used for excluding any emissions sources, if applicable (pursuant to §300.5(d)(3)(ii) of 10 CFR Part 300, General Guidelines for Voluntary Greenhouse Gases Reporting).
- 9. Describe the Geographic Scope of Activities:** Check the appropriate box to indicate whether this report covers only U.S. activities or U.S. and non-U.S. activities. In either case, please also check the applicable box regarding the scope of your entity's activities in the U.S. using the following criteria:
- Nationwide:*** Check the box for Nationwide if your entity has operations in at least one state in each of the 9 U.S. Census Divisions. The U.S. Census Divisions are identified in Appendix B.
- Multiple States:*** Check the box for Multiple States if your entity has operations in more than one State but does not meet the criteria for Nationwide. List the States in which your entity has operations using the two-letter abbreviations listed in Appendix B.
- Single State:*** Check the box for Single State if your entity has operations in only one State. Identify the state in the space provided using the two-letter abbreviations listed in Appendix B.
- If this report covers U.S. and Non-U.S. activities, please also list all foreign countries in which reported activities occurred, and using the 3-digit codes found in Appendix C, enter the NAICS code that best corresponds to the primary activity of the operations in each country.
- 10. Describe the Scope of Emissions Inventory:** If your report includes an emissions inventory, check the applicable box for each of the emissions sources included.
- 11. Describe the Entity Base Period:** Check the box indicating the number of years in the Base Period, and enter the last year in Base Period. Also, if you are reporting subentities that use a different base period from the entity, please check the box where indicated.
- 12. Describe Any Entity Program Affiliation(s):** Using the codes referenced in Appendix D, list any domestic or foreign initiatives, registries, and exchanges with which the entity has an affiliation. If you are a participant in a program not specified in Appendix D, please list program affiliations under "Other."
- 13. Request Protection of Entity Information:** If you are requesting limitations on releasing the information reported on this form you must check the box on question 13. Checking this box will alert EIA that you are requesting that your responses be protected from public release. You must, in the space below, explain, on an element-by-element basis, the reasons why your report should be protected. To assist in this determination, respondents should demonstrate that their information contains trade secrets or explain how the release of your information is likely to cause substantial harm to your company's competitive position. The information contained in the report may be protected to the extent that it satisfies the criteria for exemption under the Freedom of Information Act (FOIA), 5 USC §552; the DOE regulations, 10 CFR §1004.11, implementing the FOIA; and the Trade Secrets Act, 18 USC §1905.

14. Enter Supplementary Information for Entity: Use this space to provide any supporting information you feel should be included in your entity's report. Attach additional sheets if necessary.

Section 2. Entity Emissions Inventory

Use Section 2 to report the emissions inventory for your entity. All large emitters intending to *register* reductions are required to complete an entity-wide emissions inventory using methods that meet the quality requirements established by §300.6(b) of 10 CFR Part 300, Guidelines for Voluntary Greenhouse Gas Reporting. Small emitters intending to *register* emission reductions must submit at least an inventory of the portion or portions of their entity associated with each of the activities associated with registered emission reductions. Entities intending to *report but not register* reductions may choose to report their emissions inventory on an entity-wide basis or for selected elements of their entities, selected gases, or selected sources.

Check the box at the beginning of Section 2 if all methods used to estimate emissions and sequestration have a B rating or higher. If the box is checked, do not complete "Weighted Rating" column of Parts A, B, C, and D and skip Part E completely.

Part A. Aggregated Emissions by Gas (for Independently Verified Reports Only)

1. Enter Aggregated Domestic Emissions by Gas (for independently verified reports only). If your report has been independently verified, you may limit your inventory report to emissions by gas and source (direct emissions, indirect emissions from purchased energy, and carbon fluxes). For each Item (A1 through G) defined by source (Column 2) and gas (Column 3), enter the following in the data table provided in Part A, Question 1:

- **Units (Column 4).** Enter the units (i.e., kilograms, metric tons) for the gas quantities reported in Column 4.
- **Base Period Emissions or Carbon Flux (Columns 5-9).** If this is a Start Year report, enter the emissions for Base Period years 1 through 4 in Columns 5-8. Calculate and enter the Base Period Average emissions by summing the emissions for years 1 through 4 and dividing by the number of years in the Base Period. Enter the result in Column 9. If this is a Reporting Year report, complete Columns 5-9 only if the Base Period emission data have been revised to correct errors or to reflect changes to the entity, such as acquisitions and divestitures.
- **Reporting Year Emissions or Carbon Flux (Column 10).** If this is a Reporting Year report, enter the Reporting Year emissions or carbon flux in Column 10. If this is a Start Year report, leave Column 10 blank.
- **Weighted Rating (Column 11).** Calculate and enter the emission-weighted rating for each item using the equation below. If this is a Start Year report, the weighted rating should be based on the Base Period Average emissions. If this is a Reporting Year report, the weighted rating should be based on Reporting Year emissions.

$$R_W = [(E_A * 4) + (E_B * 3) + (E_C * 2) + (E_D * 1)] / (E_A + E_B + E_C + E_D)$$

Where R_W = Weighted Rating

E_A = Emissions from sources estimated with an A-rated method

E_B = Emissions from sources estimated with an B-rated method

E_C = Emissions from sources estimated with an C-rated method

E_D = Emissions from sources estimated with an D-rated method

Enter the above emissions data for the following sources in the appropriate rows of the data table provided:

- **Direct Emissions (Items A1-A7).** Enter direct emissions of carbon dioxide under Item A1, direct methane emissions under Item A2, direct nitrous oxide emissions under Item A3, and direct sulfur hexafluoride emissions under Item A4. If you are entering direct emissions of HFCs, PFCs, and CFCs, specify the gas in Column 3 using the codes provided in Appendix E and enter the values under Items A5-A7. If you wish to enter data for more than four gases in the Other Greenhouse Gas category, complete and attach additional copies of this data table.
- **Indirect Emissions From Purchased Energy (Inventory), (Items B1-B3).** Enter indirect emissions of CO₂, CH₄, and N₂O from Purchased Energy under Items B1, B2, and B3, respectively. Use the electricity end-use factors for emission inventories from Appendix F to calculate Items B1-B3.
- **Indirect Emissions From Purchased Energy (Reductions), (Item C).** Enter indirect emissions from Purchased Energy under Item E in metric tons CO₂e. Use the electricity end-use factors for emission reductions from Appendix F to calculate Item C. Only complete this item if you are calculating reductions at the entity level using Addendum B1 or B2.
- **Carbon Flux (Item D).** Enter carbon flux under Item D in units of carbon dioxide. Enter positive flux (increases in carbon stored in a carbon sink) as negative values (i.e., negative emissions).
- **Other Indirect Emissions (Items E1-E7).** Enter other indirect emissions of carbon dioxide under Item E1, other indirect methane under Item E2, other indirect nitrous oxide emissions under Item E3, and sulfur hexafluoride under Item E4. If you are entering indirect emissions of other gases (HFCs, PFCs, or CFCs), specify the gas in Column 3 using the codes provided in Appendix E and enter the values under Items E5-E7. If you wish to enter data for more than four gases in the Other Greenhouse Gas category, complete and attach additional copies of this data table.
- **Captured CO₂ Sequestered in an Onsite Geologic Reservoir (Item F).** Enter the quantities of CO₂ sequestered in an onsite geologic reservoir. Report emissions in carbon dioxide equivalents if you want to include the trace quantities of methane or nitrous oxide in the captured CO₂.
- **Captured CO₂ Transferred to Another Entity for Sequestration in a Geologic Reservoir (Item G).** Enter the quantities of CO₂ transferred to another entity for storage in a geologic reservoir under Item G. Report emissions in carbon dioxide equivalents if you want to include the trace quantities of methane or nitrous oxide in the captured CO₂.

2. **Enter Aggregated Foreign Emissions by Gas (for independently verified reports only).** Use the instructions for Question 1 to complete Question 2 if your entity includes foreign operations.

Part B. Inventory of Domestic Emissions and Carbon Flux

Complete Part B if you are a large emitter that is *registering* reductions and your report has not been independently verified. Each small emitter and large emitter intending to report but not register reductions, if their report has not been independently verified, should also complete Part B, at a minimum, for those activities for which they are *registering* reductions. Small emitters and large emitters intending to report but not register reductions, if required to complete Part B, can, at their option, complete the emissions inventory for all emission sources, not just those relative to activities submitted for registered reductions.

The data tables comprising the entity-level emissions inventory in Part B, Questions 1 through 3 have a similar structure. The following instructions provide general guidance for completing the columns of each

of these tables. These instructions are followed by specific instructions for completing the line items in each table.

General Instructions for Part B

For each of your entity’s emission sources, as defined by Source Category (Column 1), Fuel Type (Column 1A), Specific Facility/Source Name (optional) (Column 2), Gas (Column 3), and Estimation Method (Column 11), enter the information below in the remaining columns in the emissions data tables. If you have more emission sources than can be accommodated in the rows provided in any table, make one or more additional copies of that table, enter the data, and attach the copy or copies to your submission.

- **Fuel Type (Column 1A).** For stationary combustion and mobile sources only (Q. 1a), identify the fuel used by each source using the codes in Table 3 below:

Table 3. Fuel Codes for Reporting Emissions from Stationary Combustion and Mobile Sources

Fuel	Code
Stationary Combustion	
Coal	CL
Liquid Petroleum Fuels	PT
Liquid Petroleum Gases	PG
Natural Gas	NG
Petroleum Coke	PC
Refinery (Still) Gas	RG
Petroleum-Based Waste Fuels	WP
Municipal Solid Waste	MW
Biomass	BM
Unspecified	US
Mobile Sources	
Gasoline	GS
Biodiesel	BD
Diesel	DS
Natural Gas	NG
Propane	PR
Ethanol	ET
Methanol	MT
Unspecified	US

- **Units (Column 4).** Enter the units (i.e., kilograms, metric tons) in Column 4 for the gas quantity reported in subsequent columns.
- **Base Period Emissions (Columns 5-9).** If this is a Start Year report, enter the emissions for Base Period years 1 through 4 in Columns 5-8. Calculate and enter the Base Period Average emissions by summing the emissions for years 1 through 4 and dividing by the number of years in the Base Period. Enter the result in Column 9. If this is a Reporting Year report, complete Columns 5-9 only if the Base Period emission data have been revised to correct errors or to reflect changes to the entity, such as acquisitions and divestitures.
- **Reporting Year Emissions (Column 10).** If this is a Reporting Year report, enter the Reporting Year emissions or carbon flux in Column 10. If this is a Start Year report, leave Column 10 blank.

- **Estimation Method (Column 11).** Identify the method in Column 11 used to estimate the emissions for each item using the codes listed in Appendix G. Note that you must report emissions estimated using different methods separately.
- **Rating (Column 12).** Enter the numeric rating for the method(s) used to estimate each emissions source, where A = 4, B = 3, C = 2, and D = 1. If this is a Start Year report, the rating should be based on the Base Period Average emissions. If this is a Reporting Year report, the rating should be based on Reporting Year emissions, even if you have revised Base Period emissions.

Specific Instructions for Part B

1. Enter Direct Emissions

- a. Stationary Combustion.** For this section of the form, enter information on emissions from the following four categories—"Fossil Fuel Combustion," "Nonstandard Fuel Combustion," "Waste Fuels Combustion," "Biomass Combustion," and "Nonfuel Use of Fossil Fuels." You may aggregate emissions by fuel type provided you use the same estimation method for each fuel type. However, if you prefer to report emissions disaggregated by facility or source, you may do so provided you enter a unique name for the facility or source in Column 2.

CO₂ from stationary combustion that is captured and stored in an onsite reservoir must be identified in your emissions inventory but excluded from total inventory emissions.

Follow the General Instructions in Part B above to fill out the different columns for each of the following fuel sources:

Fossil Fuel Combustion. The following fuel types should be included in this category—coal, natural gas, middle distillates, heavy fuel oil, and liquefied petroleum gases (LPG). Specific directions for estimating CO₂ emissions from the stationary combustion of coal can be found in section 1.C.3.1 of the Technical Guidelines. Here you will find the ratings for different estimation methods along with some default emissions factors for different types of coal. Similar information can be found for natural gas (1.C.3.2), middle distillates and heavy fuel oil (1.C.3.3), and LPG (1.C.3.4) in the Technical Guidelines. Estimation methods, ratings, and generic emissions factors for methane (CH₄) and nitrous oxide (N₂O) emissions from coal, petroleum, and natural gas can be found in section 1.C.4—"Common Sources: Methane and Nitrous Oxide" of the Technical Guidelines.

Nonstandard Fuel Combustion. Greenhouse gas emissions from the direct stationary combustion of nonstandard fuels should include emissions from the following fuels: refinery gas (1.C.5.1), petroleum coke (1.C.5.2), and natural gas / crude oil flaring (1.C.5.3). See the referenced sections of the Technical Guidelines for estimation method ratings and default emissions factors (in most cases) for each fuel type.

Waste Fuels Combustion. Direct emissions from waste fuels include the combustion of a range of specialized waste and by-product fuels, including used lubricating / motor oil and used tire-derived fuel. Emissions factors and ratings for these fuel types can be found in section 1.C.5.4, "Petroleum-Based Waste and By-Product Fuels," of the Technical Guidelines.

Biomass Combustion. Greenhouse gas emissions from the combustion of biomass are described in the sections for biogenic fuels (1.C.5.5) and municipal solid waste and landfill gas (1.C.5.6) of the Technical Guidelines. CO₂ emissions from biogenic fuels, including bagasse, wood, wood

waste, ethanol, black liquor, and municipal greenwaste, should be omitted from your emissions inventory as they are not considered to be anthropogenic emissions. Thus, only the CO₂ emissions resulting from the combustion of material of anthropogenic origin in municipal solid waste (e.g. plastics) must be included in your inventory (under Waste Fuels Combustion). However, biomass combustion yields emissions of CH₄ and N₂O, which should be reported.

Nonfuel Use of Fossil Fuels. There are a number of applications where fossil fuels are not combusted directly, but are used for industrial purposes. These applications include:

- Lubricants, asphalt, and petroleum-based solvents;
- Natural gas, LPG, and petroleum products as chemical feedstocks;
- Coke and related products as reducing agents in metals manufacture;
- Fossil fuels as a carbon source in products (e.g. carbon black); and
- Transformation of lower value hydrocarbon into a higher value hydrocarbon (synthetic fuels).

Where possible, these emissions should be reported elsewhere in the form (i.e. Schedule I, Section 2, Part B, Question 1c, Sector-Specific Industrial Process Emissions). In these special situations it is the reporter's responsibility to accurately calculate a material balance. This process should enable the reporter to identify whether the non-fuel use of the fossil fuel is sequestering, non-sequestering, or partially sequestering. Generally, carbon that is sequestered in a product is not a reportable emission. More detail on how to calculate these emissions, along with ratings for different estimation methods, are described in section 1.C.6 of the Technical Guidelines.

Subtotal. Using the Global Warming Potential (GWP) values found in Appendix E, convert your Base Period emissions and Reporting Year emissions into units of carbon dioxide equivalent (CO₂e). Sum those CO₂e values for each column 4 through 9 and place the totals at the bottom of each column in the Subtotal row. It is not necessary to include an estimation method or rating in this row.

- b. Mobile Sources.** Mobile source greenhouse gas emissions include carbon dioxide (CO₂), methane (CH₄), and nitrous oxide (N₂O) from fuel combustion, and hydrofluorocarbons (HFC) from mobile air-conditioning and refrigeration system leakage. Sources include highway vehicles, off-road vehicles, water borne vessels, aircraft, and mobile refrigeration and air-conditioning units.

To date there have been no carbon dioxide capture projects involving mobile sources, but if any of a reporter's carbon dioxide emissions from mobile sources were subsequently captured for storage in a geologic reservoir, the reporter should include these quantities in the emissions total by fuel source category. In addition, the reporter should document the quantity of carbon dioxide emissions that were captured in Question 1f, Captured CO₂ Emissions. Use Addendum B8 to report reductions associated with capturing CO₂ and storing it in a geologic reservoir.

For mobile sources, the mass balance method is most frequently used for estimating carbon dioxide and HFC emissions based on fuel combustion and refrigerant use, respectively. Methane and nitrous oxide emissions are commonly estimated by inference using activity data (e.g., distance traveled or fuel consumption) and emission factors developed from sample emissions measurement. Inferred emissions can generally be expected to be less accurate, but are acceptable for estimating minor emissions from methane and nitrous oxide. Mass balance or inference methods may be used to estimate HFC emissions resulting from leakage.

For more information on emissions from mobile sources, see Chapter 1, Part D of the Technical Guidelines. For source-specific guidance on estimating emissions, see section 1.D.3 of the Technical Guidelines.

Follow the General Instructions in Schedule I, Section 2, Part B of this document to fill out the information requested for Columns 4 through 12 for each of the following sources:

Highway Vehicles. This category includes a variety of vehicles such as on-road and light- and heavy-duty vehicles, which consume a number of different fuels. Within this category, on-road light- and heavy-duty vehicles using conventional fuels (gasoline or diesel) include: passenger vehicles, hybrid-electric vehicles, motorcycles, light-duty trucks (vans, pick-up trucks and sport utility vehicles), heavy-duty trucks (delivery trucks), and buses. Also included in this category are on-road vehicles using alternative fuels (e.g., compressed natural gas, propane, methanol), which include passenger vehicles, light-duty trucks, heavy-duty trucks, and buses.

Off-Road Vehicles. The off-road vehicle category includes a wide variety of vehicles operating on conventional fuels such as gasoline, diesel, and fuel oil. Vehicles within this category include: construction equipment, agricultural equipment, off-road recreational vehicles, snowmobiles, and diesel locomotives. Most off-road vehicles will burn un-taxed (red-dyed) diesel fuel (off-highway No. 2-D), which is generally very similar to the taxed fuel, while locomotives use a special “railroad” diesel. Conventional snowmobiles and some other recreational off-road vehicles have two-stroke spark-ignition engines that burn a gasoline-lubricant mixture, though some relatively new snowmobiles may operate using four-stroke spark-ignition engines that combust gasoline only.

Water Borne Vessels. Water borne vessels include recreational boats, patrol boats, cruise ships, large freight vessels, container ships, and many other types of vessels with various purposes. In general, very small boats (often less than 50 feet in length) have spark ignition inboard, sterndrive (inboard/outboard or inboard/outdrive), or outboard engines that burn gasoline. Some boats less than 50 feet in length may have inboard compression ignition (i.e., diesel-cycle) engines that burn diesel fuel or another distillate, residual or intermediate blend. Nearly all commercial shipping vessels and cruise ships have large diesel engines that burn residual fuel or an intermediate distillate-residual blend, but it is possible that some of these compression ignition engines burn a kerosene-based fuel. Some ships (especially high-speed ferries and military vessels) have gas turbine engines that burn kerosene-based jet fuel.

Aircraft. This category includes all aircraft running on kerosene jet fuel and non-jet-engine planes that burn aviation gasoline, or less commonly, motor gasoline. The vehicle types include turbine- and piston-engine-driven aircraft, turbine-powered transport and air cargo aircraft. Within this category, reporters will consider all civil commercial uses of airplanes (international and domestic) consisting of scheduled and chartered flights for passengers and freight. This category also includes civil commercial use of airplanes and helicopters for agricultural purposes, instructional flying, business and pleasure flying, aerial work, and other flying.

Mobile Refrigeration and Air-Conditioning. This source refers to mobile refrigeration and air-conditioning units, with emissions of HFC-134a from leakage.

Subtotal. Using the Global Warming Potential (GWP) values found in Appendix E, convert your Base Period emissions and Reporting Year emissions into units of carbon dioxide equivalent

(CO₂e). Sum those CO₂e values for each column 5 through 10 and place the totals at the bottom of each column in the Subtotal row. It is not necessary to include an estimation method or rating in this row.

- c. **Sector-Specific Industrial Process Emissions.** Entities that have emissions from any type of industrial process should provide their emissions data in the table provided. Reporters should ensure that the same emissions are not “double counted,” or recorded elsewhere in Schedule I, Section 2, Part B. In particular, where the primary purpose of an industrial process is energy production (in the form of heat or electricity), emissions should be attributed to stationary combustion (see Schedule I, Section 2, Part B, Question a, Stationary Combustion).

Carbon dioxide captured from industrial process sources and stored offsite must be treated as an emission in the emissions inventory of the entity within which the capture occurs. Captured CO₂ emissions stored in an onsite reservoir must be identified in your emissions inventory but should be excluded from total inventory emissions. If this captured CO₂ was subsequently stored in a geologic reservoir, the reporter should document the quantity of CO₂ emissions captured in Question 1f, Captured CO₂ Emissions and use Addendum B8 to report reductions associated with capturing CO₂ and storing it in a geologic reservoir.

Reporters should include all substantial process emissions and fugitive emissions resulting from their industrial processes. Reporters need not include sources determined to be *de minimis*, which are sources that, in aggregate, are less than or equal to 3 percent of the total annual carbon dioxide equivalent emissions of the entity. *De minimis* emissions must be recorded in Section 2, Part B, Question 5.

For more information on sources of process and fugitive emissions see Chapter 1, Part E of the Technical Guidelines. For sector-specific guidance on estimating process and fugitive emissions, see section 1.E.4 of the Technical Guidelines.

Follow the General Instructions in Schedule I, Section 2, Part B above to fill out the information requested in Columns 5 through 12 for each of the following sources:

Industrial Processes

Adipic Acid Production. Adipic acid is a white, crystalline powder used primarily for the manufacture of synthetic nylon fibers. Adipic acid is also used in the production of gelatins, beverages, oils, snack foods, plasticizers for polyvinyl chloride and polyurethane resins, wire coatings, adhesives, lubricants and dyes. Nitrous oxide (N₂O) is the primary greenhouse gas emitted during the production of adipic acid and is pre-entered on Form EIA-1605.

Aluminum Production (CO₂ only). Aluminum is produced through a complex set of processes, some of which generate emissions. A number of these processes can be completed using different technologies, each of which may feature more than one emission estimation method. Reporters should begin by familiarizing themselves with the types of facilities (and their accompanying processes) for which they will be estimating emissions. Greenhouse gases emitted from the various processes include carbon dioxide resulting from the oxidation of carbon electrodes in an electrolytic process. (Enter emissions of perfluorocarbons sulfur hexafluoride and under Aluminum Production in the High GWP Gases section of this table.)

Ammonia Production. Most ammonia (NH₃) production processes emit carbon dioxide through the catalytic reformation of fossil fuels. Carbon dioxide (CO₂) is the primary greenhouse gas emitted during the production of ammonia and is pre-entered on Form EIA-1605.

Cement Production – Clinker Production. Cement production releases carbon dioxide during the production of clinker (from the calcination of limestone). Carbon dioxide (CO₂) is the primary greenhouse gas emitted during this process and is pre-entered on Form EIA-1605.

Cement Production – Cement Kiln Dust. Cement production also releases carbon dioxide from discarded bypass and/or cement kiln dust (CKD). Again, carbon dioxide (CO₂) is the primary greenhouse gas emitted during this process and is pre-entered on Form EIA-1605.

Hydrogen Production. Hydrogen is similar, in many respects, to ammonia production. As in the case of ammonia, a hydrocarbon feedstock (usually natural gas) is reformed into a carbon monoxide-hydrogen synthesis gas. In this case, the hydrogen is separated and used for other purposes (usually to boost light product output in oil refineries, occasionally directly as a transportation fuel). Reporters should only treat carbon dioxide produced as a byproduct of hydrogen production as an industrial process emission if it is emitted into the atmosphere. Carbon dioxide (CO₂) is the primary greenhouse gas emitted during the production of hydrogen and is pre-entered on the form.

Iron and Steel Production. The majority of carbon dioxide emissions from iron and steel production are generated during the consumption of the reducing agent and of additives (typically plastics) used to minimize the quantity of reducing agent used. Consumption of carbonate fluxes is also a significant source of carbon dioxide, but these emissions should be calculated using the methods outlined under “Limestone and Dolomite Use.” Carbon dioxide (CO₂) is the primary greenhouse gas emitted during the production of iron and steel and is pre-entered on Form EIA-1605. Enter the CO₂ emissions for your entity under one or more of the following iron and steel processes:

- Iron and Steel Production – All Processes
- Iron and Steel Production – Reducing Agents
- Iron and Steel Production – Furnace Additives
- Iron and Steel Production – Crude Iron Production
- Iron and Steel Production – Conversion of Iron to Steel
- Iron and Steel Production – Electrode Consumption in Electric Arc Furnaces
- Iron and Steel Production – Secondary Steel Production in Electric Arc Furnaces
- Iron and Steel Production – Other

Methane is also produced in iron and steel production and should be reported in Question 1c, Other Iron and Steel.

Lime Production. Lime production refers to the manufacture of high calcium lime, dolomitic lime, and hydraulic lime. In all three processes, carbon dioxide is released by thermally decomposing, or “calcining,” calcium carbonate (CaCO₃) into lime (CaO) and carbon dioxide. Calcining calcium carbonate produces high calcium and hydraulic lime, while dolomitic lime is produced by the calcination of dolomite. Reporters need not include carbon dioxide from the Kraft pulping process of lime production in their emissions inventories, as the carbon dioxide released is a biogenic source. Carbon dioxide (CO₂) is the primary greenhouse gas emitted during the production of lime and is pre-entered on Form EIA-1605.

Limestone and Dolomite Use. The method for estimating carbon dioxide emissions from limestone use (see above) is largely analogous to that used to estimate emissions from lime production. The primary difference between the methods is that estimates for lime production are based on the quantity of the calcium-bearing product whereas emissions from limestone and dolomite use are estimated using the quantity of calcium-bearing raw materials. Carbon dioxide (CO₂) is the primary greenhouse gas emitted during the use of lime and dolomite and is pre-entered on the form.

Methanol Production. Methanol production is similar to ammonia production (see above), in that methanol production begins with reforming of a hydrocarbon feedstock (usually natural gas) into a carbon monoxide-hydrogen synthesis gas. In this case, however, most of the carbon is embodied in the product (CH₃OH). Methanol in the United States is mostly used as a gasoline additive, though there is also a large market for methanol as a chemical feedstock. Carbon dioxide (CO₂) is the primary greenhouse gas emitted during the production of methanol and is pre-entered on Form EIA-1605.

Methane Emissions From Production of Other Petrochemicals. The production of carbon black, ethylene, ethylene dichloride, and styrene all generate small amounts of methane emissions.

Nitric Acid Production. Nitric acid (HNO₃) is an important primary ingredient of nitrogen-based synthetic fertilizers. Other important applications include adipic acid production, production of explosives, metal etching, and processing of ferrous metals. The primary greenhouse gas emitted from the production of nitric acid is nitrous oxide. Nitrous oxide is released during the high temperature catalytic oxidation of ammonia (NH₃). In addition to nitrous oxide, this oxidation reaction can also generate smaller quantities of non-combustion oxides of nitrogen (NO_x). Nitrous oxide (N₂O) is the primary greenhouse gas emitted during the production of nitric acid and is pre-entered on Form EIA-1605.

Soda Ash Production. There are four manufacturing processes employed to produce soda ash (Na₂CO₃): monohydrate carbonation, sesquicarbonate carbonation, direct carbonation, and the Solvay process. The first three of these processes, which account for about 25 percent of world soda ash production, generate carbon dioxide emissions during the chemical transformation of the naturally occurring ore, trona, into soda ash. The Solvay process, which synthesizes soda ash from a series of materials and reactions, generates no direct carbon dioxide emissions. Emissions from stationary combustion and the use of coke to facilitate these processes, however, should be estimated and should be accounted for separately. Carbon dioxide (CO₂) is the primary greenhouse gas emitted during the production of soda ash and is pre-entered on Form EIA-1605.

Soda Ash Use. Carbon dioxide (CO₂) is emitted during the use of soda ash in flue gas desulfurization and various manufacturing processes, including those for glass, soap, and detergents.

Energy

Coal Mines. The principal greenhouse gas associated with coal mining is methane. Carbon dioxide and nitrous oxide are also emitted but in relatively small amounts. Methane is created in the same geologic processes that produce coal, and therefore exists in varying degrees in all coal deposits. The methane is stored in the coal pores (open spaces) and in the cracks and fractures within the coal bed. Carbon dioxide is also emitted directly from the combustion of fossil fuels by mining equipment or indirectly from the consumption of electricity and should be estimated and reported according to the Technical Guidelines in Chapter 1, Parts C (Stationary Combustion).

Methane (CH₄) is pre-entered on Form EIA-1605 as this section should focus exclusively on estimating methane emissions from coal mining.

Oil and Natural Gas Industries. Methane is the principal non-combustion greenhouse gas emitted by both the natural gas and oil industries. The majority of emissions from the both industries are fugitive methane emissions from production processes. Carbon dioxide emissions can be emitted in significant quantities from a limited number of processes, such as sour gas processing, or in instances where natural gas streams are particularly rich in carbon dioxide. Nitrous oxide is also emitted from a number of activities, but usually in relatively low concentrations. Methane (CH₄), carbon dioxide (CO₂) and nitrous oxide (N₂O) emissions are all associated with the oil and natural gas industries and are pre-entered on Form EIA-1605.

Waste Handling

Domestic and Industrial Wastewater Handling. The wastewater streams most likely to produce significant methane emissions are those that are rich in organic matter, including domestic wastewater as well as wastewater streams from the pulp and paper manufacturing industries, meat and poultry packing industries, and vegetable, fruit and juice processing industries. Wastewater can also be generated during the manufacture of textiles, petrochemical products, fertilizers, iron and steel, and organic chemicals. Domestic wastewater streams will also generate nitrous oxide emissions. Nitrous oxide is released as a byproduct of two processes: nitrification and denitrification. Methane (CH₄) and nitrous oxide (N₂O) are the primary greenhouse gases emitted during the treatment of wastewater and have been pre-entered on Form EIA-1605.

Landfills. Methane is released from landfills through the anaerobic decomposition of organic wastes such as paper, food, and yard waste, and accounts for 30 to 60 percent of all gases emitted from landfills. The balance of gases includes primarily carbon dioxide and other minor constituents such as nitrogen, volatile organic compounds, and water vapor. The capture and combustion of landfill gas is a common practice used to mitigate methane and other air pollutants in the gas. Methane (CH₄) is pre-entered on Form EIA-1605, as this section should focus exclusively on estimating methane emissions from landfills.

High GWP Gases

Aluminum Production. Aluminum is produced through a complex set of processes, some of which generate emissions. A number of these processes can be completed using different technologies, each of which may feature more than one emission estimation method. Reporters should begin by familiarizing themselves with the types of facilities (and their accompanying processes) for which they will be estimating emissions. Greenhouse gases emitted from the various processes include carbon dioxide, perfluorocarbons (PFCs) and sulfur hexafluoride. Identify the specific PFCs that were emitted in Column 2 using the greenhouse gas codes from Appendix E.

HCFC-22 Production. Trifluoromethane (HFC-23) is a high GWP greenhouse gas that is generated as a byproduct during the manufacture of chlorodifluoromethane (HCFC-22). Unlike the majority of HFC emissions, most HFC-23 emissions are point-source emissions, emitted through the condenser vents of HCFC-22 manufacturing plants. Some HCFC-22 manufacturers may capture some of the HFC-23 byproduct and sell it for use in various applications from which it is eventually emitted. Captured HFC-23 should not be included in the inventory of the entity

(though the entity should always report all process, fugitive and other emissions associated with its manufacture).

SF₆ Emissions From Electrical Equipment. Sulfur hexafluoride (SF₆) has various uses and emissions associated with electrical equipment. Include in the emissions inventory any SF₆ emissions associated with electrical equipment, generation, transmission and distribution.

Industrial Use and Production of HFCs, PFCs, and SF₆. HFCs, PFCs, and SF₆ are used as substitutes for ozone depleting substances and in a wide variety of industrial processes. Industrial uses of HFCs and PFCs include the manufacture and use of refrigeration and air-conditioning, fire suppression and explosion protection, aerosol manufacture and use, solvent cleaning, foam blowing, equipment sterilization, and the manufacture of coatings, adhesives and inks. SF₆ is commonly used to insulate switchgear and circuit breakers (for explosion protection) in semiconductor manufacture and aluminum and magnesium foundries. With the exception of PFC emissions from aluminum and HFC-23 emissions from HCFC-22 manufacture, emissions of HFCs, PFCs, and SF₆ are largely fugitive emissions associated with the prior purchase of manufactured chemicals by these industries.

Magnesium Production. Sulfur hexafluoride is used as a cover gas to prevent the oxidation of molten magnesium during smelting, casting, and other production processes. It is generally accepted that none of the sulfur hexafluoride is consumed in this process, and that it is all emitted directly into the atmosphere after use. The amount of sulfur hexafluoride emitted during magnesium production is thus equal to the amount consumed. SF₆ has been pre-entered on Form EIA-1605.

Semiconductor Manufacture. The semiconductor manufacturing industry emits a variety of high global warming potential gases, including PFCs (CF₄, C₂F₆, C₃F₈, and c-C₄F₈), HFCs (CHF₃), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃). The relative quantity of each gas emitted (referred to collectively as fluorinated compounds, FCs) is site-specific, and depends on the processes employed, the machinery, and the specifications of the manufacturing process. In general, though, FCs are emitted from two distinct processes: plasma etching and chemical vapor deposition (CVD). Identify the specific FCs that were emitted using the greenhouse gas codes from Appendix E. Enter any other industrial processes occurring within your entity's boundary that produce emissions. Record the emissions of all greenhouse gases under the correct pre-entered greenhouse gas line item. Identify the specific PFCs and HFCs, if any, were emitted using the greenhouse gas codes from Appendix E.

Other. Include any other emissions associated with industrial processes that are not included in the above categories. Report these emissions by gas in the rows provided. Specify the gas for emissions of PFCs, HFCs, and CFCs.

Subtotal. Using the Global Warming Potential (GWP) values found in Appendix E, convert your Base Period emissions and Reporting Year emissions into units of carbon dioxide equivalent (CO₂e). Sum those CO₂e values for each column 4 through 9 and place the totals at the bottom of each column in the Subtotal row. It is not necessary to include an estimation method or rating in this row.

- d. Agricultural Sources.** Entities with agricultural operations should provide their emissions data in the table provided. The various sources listed are associated with keeping livestock, crop production, and soil management. Greenhouse gases emitted from these sources can be CO₂, CH₄, and N₂O. To report sources not included, use the "Other" row.

Follow the general instructions in Schedule I, Section 2, Part B for completing Columns 3 through 11 in the data table. Instructions pertaining to the specific sources are provided below.

Enteric Fermentation. CH₄ is produced as a byproduct of normal animal digestion through “enteric fermentation.” Enteric fermentation results from the breakdown of food by microbes that release CH₄, which is then emitted from the animal to the atmosphere through exhaling or eructation. Ruminant livestock (including cattle, sheep, and goats) have greater rates of enteric fermentation than non-ruminant livestock (such as swine, horses, and mules).

Livestock Waste. CH₄ and N₂O emissions from waste are caused by the biological breakdown of organic matter in the waste. Livestock waste can be managed with storage and treatment systems, or spread daily on fields in lieu of long-term storage. In some cases, livestock waste is “unmanaged” and left on or in the pastures, ranges, or paddocks where the animals graze.

Residue Burning. Burning crop residues and native vegetation is not considered to be a significant source of carbon dioxide released in the United States. Carbon dioxide released during burning is generally taken up by vegetation the following growing season and is not considered a source of anthropogenic carbon dioxide emissions. However, field burning of crop residues emits nitrous oxide and methane that are considered anthropogenic emission sources and should be reported.

Rice Cultivation. Most rice grown in the United States is cultivated on shallow, continuously flooded fields, which results in emissions of CH₄. Anaerobic conditions in these waterlogged soils lead to the decomposition of organic matter by CH₄-emitting bacteria. This CH₄ reaches the atmosphere by bubbling up through the soil, diffusing through water to the surface, or diffusing through the vascular elements of plants. In some rice-growing states, the climate allows for two rice crops per season, the second of which is called a “ratoon crop.” Emissions from primary and ratoon crops should be estimated separately because emissions are higher from ratoon crops.

Nitrous Oxide From Agricultural Soils – Nitrogen Application. Amendments that add nitrogen to soils increase the production of N₂O (nitrous oxide) because they provide additional nitrogen to the natural cycle of nitrification and denitrification in soils. During nitrification and denitrification, soil microbes release N₂O, which eventually reaches the atmosphere. Commercial fertilizer, livestock manure, sewage sludge, incorporation of crop residues, and cultivation of nitrogen-fixing crops—all add nitrogen to soils, a portion of which is released to the atmosphere.

Nitrous Oxide From Agricultural Soils – Organic Soils. Cultivating highly organic soils also enhances mineralization of nitrogen-rich organic matter, making more nitrogen available for nitrification and denitrification, which, as described for the previous source, is converted by soil microbes to N₂O and released to the atmosphere.

Lime Application. Lime, in the form of limestone or dolomite, is often added to agricultural soils to reduce acidic conditions. Lime contains carbonate compounds that, when added to soils, release CO₂.

Cultivation of Organic Soils. Organic soils are soils that, when saturated with water, have 174 grams or more of organic carbon per kilogram of soil if the mineral fraction has 500 grams per kilogram or more of clay, or 116 grams per kilogram organic carbon if the mineral fraction has no clay, or has proportional intermediate contents. Agricultural practices—including clearing, drainage, tillage, planting, grazing, crop residue management, fertilization, and flooding—can

alter organic matter inputs and decomposition. In general, more physically disruptive practices cause a loss of carbon from organic soils, and practices such no-till, conserve the carbon in organic soils.

Other Agricultural Sources. Enter emissions from any source not listed above. Identify the source in space provided in column 1 and specify the gas in column 2.

Subtotal. Using the Global Warming Potential (GWP) values found in Appendix E, convert your Base Period emissions and Reporting Year emissions into units of carbon dioxide equivalent (CO₂e). Sum those CO₂e values for each column 5 through 10 and place the totals at the bottom of each column in the Subtotal row. It is not necessary to include an estimation method or rating in this row.

- e. Fugitive Emissions Associated With Geologic Reservoirs.** In Question 1e, enter the amount of carbon dioxide extracted from natural and man-made geologic reservoirs and fugitive emissions lost to the atmosphere during the extraction, processing, transport, and injection of carbon dioxide into geologic reservoirs. Include in your reported emissions any trace quantities of nitrous oxide and methane. To avoid double-counting, emissions reported in Questions 1a through 1d of Schedule I, Section 2, Part B, such as fugitive emissions during capture from an industrial or power plant, should be excluded from this section. In the case of enhanced resource recovery, particularly enhanced oil recovery (EOR), naturally occurring carbon dioxide is more commonly used, but a few projects to date use carbon dioxide captured from industrial processes and natural gas processing. CO₂ recaptured and reinjected in enhanced oil recovery (EOR) and enhanced resource recovery (ERR) cannot be reported.

For more information on emissions and inventory methods associated with geologic sequestration, see Chapter 1, Part G of the Technical Guidelines.

Follow the General Instructions in Schedule I, Section 2, Part B of this document to fill out the information requested in each column for each of the following sources:

Fugitive Emissions From the Extraction of Naturally Occurring CO₂. Some CO₂ will be lost during the extraction from natural reservoirs. This should be reported as a fugitive emission. Reporters could use existing monitoring techniques, such as flow meters, to measure the amount of carbon dioxide lost from the natural geologic reservoirs, or calculate the fugitive emissions from the natural reservoir using a mass balance method.

Fugitive Emissions During the Extraction of CO₂ From Anthropogenic Sources. Include in this category any fugitive emissions that occur during the extraction of CO₂ from anthropogenic sources, provided these emissions have not already been reported in Schedule I, Section 2, Part B, Question 1c, Sector-Specific Industrial Process Emissions.

Fugitive Emissions During Transport and Processing. Include in this category any emissions resulting in the transportation and processing of carbon dioxide from the source to the injection site, provided these emissions have not already been reported elsewhere in Schedule I, Section 2, Part B, Question 1.

Fugitive Emissions of CO₂ During Injection and Extraction for Enhanced Resource Recovery. Many enhanced resource recovery operations recycle carbon dioxide used in the recovery process by re-injecting it into the same well or transferring the carbon dioxide to a new recovery site. Some carbon dioxide might be lost to the atmosphere during this process of recycling; it may be

emitted when injected, and when extracted. Reporters should determine this volume of gas emitted using flow meters or a mass balance approach.

Post-Injection Seepage of Carbon Dioxide to the Atmosphere.

Evidence has shown that physical leakage rates of carbon dioxide are very small or nonexistent for carefully selected geologic formations. However, there remains the possibility of future seepage and entities are responsible for monitoring and reporting such seepage during the reporting year that the emissions occur. Methods to do so range from maintaining a detector log of the emissions via the well bore to detecting the amount of carbon dioxide in the formation by seismic, electromagnetic, gravitational, and geochemical methods.

- f. Captured CO₂ Emissions From Anthropogenic Sources.** Use question 1f to document the quantity of carbon dioxide emissions that have captured for subsequent storage in a geologic reservoir. These captured emissions must be reported as emissions at the point of generation in Questions 1a through 1d. The Gas (Column 2) and Unit of Measure (Column 3) have been completed as CO₂ and metric tons, respectively, in the printed version of Form EIA-1605. Enter the average annual quantity stored during the Base Period in onsite (Column 4) and offsite (Column 5) reservoirs with the total for the Base Period in Column 6. Likewise, enter the average annual quantity stored during the Reporting Year in onsite (Column 7) and offsite (Column 8) reservoirs with the total for the Reporting Year in Column 9. Sum the emissions of all sources for each column (Column 4-9) and enter the result in the Subtotals row.

2. Enter Indirect Emissions From Purchased Energy. Enter information on energy purchased from other entities only.

- a. Physical Quantities of Energy Purchased.** Enter the units (e.g., MWh or MMBtu) used to measure fuel consumption in Column 2. If this is a Start Year Report, enter the physical quantities of each energy type purchased in the Base Period in Columns 3 through 6. Calculate the Base Period Average consumption for each energy product by summing the consumption for Base Period year 1 through year 4 and dividing by the number of years in the Base Period. Enter the result in Column 7. If this is a Reporting Year report, enter the physical quantity of each energy product consumed in the Reporting Year in Column 8. Enter Base Period data in Columns 3 through 6 only if you need to revise these data to correct errors or reflect changes to the entity, such as acquisitions and divestitures. Identify the System Type/Fuel Used for Generation for each purchased energy product in Column 9 using the codes in Appendix I.
- b. Emissions From Purchased Energy for Emissions Inventory.** For each energy product purchased, calculate and enter the associated Base Period (Columns 5-9) or Reporting Year (Column 10) emissions of carbon dioxide, methane, and nitrous oxide in the data table provided. Use the appropriate regional electricity emission factors for emission inventories in Appendix F to estimate indirect emissions from purchases of electricity. Sum the emissions for all purchased energy sources for the Base Period (Columns 5-9) or Reporting Year (Column 10) in metric tons CO₂e and enter the result in the Totals row.
- c. Emissions From Purchased Energy for Emission Reductions.** For the purposes of calculating emission reductions due to reductions for purchased energy, emissions for electricity must also be calculated using the appropriate regional electricity emission factors for emission reductions in Appendix F. Only complete this question if you are calculating reductions at the entity level using Addendum B1 or B2. In the first row of Question 2c, calculate emissions from purchased electricity in metric tons CO₂e for the Base Period (Columns 4-8) or Reporting Year (Column 9),

based on the purchased electricity entered in Question 2a and the appropriate regional electricity emission factors for emission reductions in Appendix F. In the second row enter emissions from purchased steam, chilled water and hot water in metric tons CO₂e. Add these two rows together to derive values for the Totals (third) row. Note that these values will only be used for calculation of emission reductions in Addendum B1 or B2 and will not be included in the inventory emissions for your entity.

- 3. Enter Other Indirect Emissions.** Follow the general instructions for Schedule I, Section 2, Part B to complete Columns 3 through 9. (Leave Column 10 and 11 blank, since there are no rated methods for other indirect emissions sources.) Information on the specific sources covered under this category is provided below.

Entities may choose to report other forms of indirect emissions, such as emissions associated with employee commuting, manufacture and sale of energy efficient products, consumption of energy-intensive products, or indirect nitrous oxide emissions from fertilizer application, although such other indirect emissions are not to be included in the entity's emission inventory and may not be the basis for registered emission reductions. All such reports of other forms of indirect emissions must be distinct from reports of indirect emissions associated with purchased energy and must be based on emission measurement or estimation methods identified in the Technical Guidelines or approved by DOE. Methods of estimating indirect emissions are covered in Part F of the Technical Guidelines.

- 4. Enter Terrestrial Carbon Fluxes and Stocks.** Reporters engaged in forestry related activities, crop cultivation on mineral soils, and pasture/grazing should report the associated carbon sequestration and emissions here. Special categories of forestry related activities—harvested wood products, land restoration and forest preservation, natural disturbances, sustainably managed forests, and incidental lands—are each covered separately.

a. Forestry Activities

The following instructions apply to all the forestry categories under Schedule I, Section 2, Part B, Question 4a:

- **Specific Source/Area Name (Column 2).** You may aggregate carbon stocks by the category listed in Column 1 provided you use the same estimation method for each category. However, if you prefer to report emissions disaggregated by specific source or area, you may do so provided you enter a unique name for the source or area in Column 2.
- **Gas (Column 3).** Since carbon stocks and flux must be recorded in units of carbon dioxide, CO₂ is pre-entered in Column 3 on Form EIA-1605.
- **Units (Column 4).** Enter the unit of measure used to quantify the carbon stocks or fluxes (i.e., metric tons). Note that carbon stocks must be reported in units of carbon dioxide.
- **Base Period Carbon Stocks (Column 5).** Report the Base Period carbon stocks. Base Period carbon stocks can be an average for a multiple year Base Period or the carbon stocks estimated for a single year, which can be either the last year in a multiple year Base Period or the lone year in a single year Base Period.
- **Estimated Carbon Stocks in Year Prior to Reporting Year (Column 6).** Report the estimated carbon stock of the year prior to the Reporting Year. (Do not complete for a Start Year report.)
- **Reporting Year Carbon Stocks (Column 7).** Report the estimated carbon stock of the Reporting Year. (Do not complete for a Start Year report.)

- **Reporting Year Stock Change or Carbon Flux (Column 8).** Subtract Column 6 from Column 7 and enter the value here. Reporters using flux-based measurement approaches can enter the resulting values directly here and leave Columns 6 and 7 blank. Enter the sum of all rows in the Total row. (Do not complete for a Start Year report.)
- **Estimation Method (Column 9).** Follow the general instructions for Schedule I, Section 2, Part B, Column 11.
- **Rating (Column 10).** Follow the general instructions for Schedule I, Section 2, Part B, Column 12.

The following is a description of each source/sink:

Afforestation, Mine Land Reclamation, and Forest Restoration. Afforestation is a change in land use that may greatly alter the carbon storage on a site. Tree planting activities have the benefit of producing large gains in carbon storage (at least in the initial decades of tree growth) because they usually replace land uses that have a relatively constant stock of carbon from year to year.

Mine land reclamation is a special case of afforestation. Mine land soils are depleted of carbon, and therefore afforestation on these soils has a greater potential to sequester carbon than any other forestry activity.

Forest restoration can often be considered a special case of afforestation with regards to estimating net annual carbon flow. The goal of the restoration activity is to return the land to its original structure and species composition. If the land is in non-forest use prior to initiation of the restoration activity, the activity meets the definition of afforestation.

Agroforestry. Agroforestry combines agriculture and silviculture on the same tract of land. Because it emphasizes the use of woody and perennial crops and biological fertilizers, it may provide agricultural products with less intensive energy uses and sequester more carbon than traditional agriculture. Agroforestry activities are made up of a wide range of interdependent actions. In the face of the difficulties with estimating individual agroforestry activity effects, a more credible report may result if the analysis is limited to the most certain of the effects, such as carbon capture and release by trees and soils.

Forest Management. It may be possible to modify the management regimes of existing forests to increase their rates of carbon capture. Activities may be applied either during the period of forest growth (intermediate forest treatments) or at the time of harvest and regeneration. These activities can be divided into intermediate treatments and site preparation techniques.

Intermediate treatments include, but are not limited to, the following:

- Species composition control;
- Precommercial thin;
- Commercial thin;
- Firewood harvests;
- Fertilization; and
- Prescribed fire.

Site preparation techniques include the following:

- Site preparation burning;
- Mechanical site preparation;
- Chemical site preparation.

Note that changes in carbon stocks or fluxes from the harvesting of timber itself are reported separately.

Short-Rotation Biomass Energy Plantations. With woody biomass crops, harvesting occurs approximately every 5 to 12 years, and regeneration is often accomplished by coppice methods that rely on regrowth of new stands from the root stock of the harvested stand. The principal effect of a biomass energy plantation is to displace fossil energy with biomass energy, thereby reducing fossil-fuel carbon emissions to the atmosphere.

Urban Forestry. Urban forestry activities can have two principal effects on greenhouse gas emissions and carbon capture. One is carbon capture through tree growth. As with all forestation activities, urban trees also capture and store carbon in above- and below-ground components, and may also contribute to carbon uptake in soils. Urban trees also help in energy conservation of buildings.

Timber Harvesting. Harvesting forests for timber involves a loss of carbon from the disturbance of the forest soil and the associated felling, and subsequent decay, of non-commercial trees and branches of trees. The cutting down of trees also ends their ability to sequester carbon in the future. The carbon sequestered in the harvested wood is released over time depending on how it is used and is reported separately under wood products.

Other. This category encompasses all other forestry activities landowners may practice with consequences on carbon storage not otherwise accounted for above.

- b. Wood Products.** Reporters are provided with two options for reporting on the carbon stock in harvested wood products. (Do not complete for a Start Year report.)
- Method 1. Track and report on emissions from the gradual decomposition of the harvested wood products on a yearly basis. The following instructions apply to Method 1:
 - **Units (Column 3).** Enter the unit of measure used to quantify the carbon stocks or fluxes (i.e., metric tons). Note that carbon stocks or flux must be reported in units of carbon dioxide.
 - **Estimated Carbon Stocks in Harvested Wood Products in Year Prior to Reporting Year (Column 4).** Report the estimated carbon stock in harvested wood products in the year prior to the Reporting Year. For the first year of harvesting, this will be zero.
 - **Estimated Carbon Stocks in Harvested Wood Products in Reporting Year (Column 5).** Report the estimated carbon stock in harvested wood products in the Reporting Year.
 - **Reporting Year Stock Change (Column 6).** Subtract Column 4 from Column 5 and enter the value here.
 - **Estimation Method (Column 7).** Follow the general instructions for Schedule I, Section 2, Part B, Column 10.
 - **Rating (Column 8).** Follow the general instructions for Schedule I, Section 2, Part B, Column 11.
 - Method 2. Estimate the carbon remaining in the harvested wood products after 100 years, and report in the year of harvesting. The following instructions apply to Method 2:

- **Units (Column 3).** Enter the unit of measure used to quantify the carbon stocks or fluxes (i.e., metric tons).
- **Stock of Carbon in Harvested Wood (Column 4).** Report the estimated carbon stock in the harvested wood in the year of harvest.
- **100-Year Residual Carbon Stock (Column 5).** Report the estimated carbon stock remaining in the harvested wood one hundred years after the year of harvest.
- **Estimation Method (Column 6).** Follow the general instructions for Schedule I, Section 2, Part B, Column 10.
- **Rating (Column 7).** Follow the general instructions for Schedule I, Section 2, Part B, Column 11.

c. Land Restoration and Forest Preservation. Entities may restore native habitat on land and place administrative restrictions to avoid future human-caused releases of carbon. Administrative restrictions can be permanent conservation easements registered with the County, State, or other Government entity, or deed restrictions. Check the box if you are certifying that your entity has placed administrative restrictions on the restored land. Use the instructions below to complete each row in the table. (Do not complete for a Start Year report.)

- **Name/Description of Tract of Land (Column 1).** Enter the name or description of the tract of land.
- **Type of Restriction (e.g., Easement, Deed Restrictions, etc.), (Column 2).** Enter the type of restriction on the tract of land.
- **Year Protected (Column 3).** Enter the year in which the restriction was applied.
- **Area (Column 4).** Enter the area of the tract of land in acres.
- **Units (Column 5).** Enter the unit of measure used to quantify the carbon stocks or fluxes (i.e., metric tons). Note that accumulated carbon stocks must be reported in units of carbon dioxide.
- **50% of Carbon Stock Accumulated in 50 Years From Inception of Preservation Activity (Column 6).** Enter 50 percent of the carbon stock increases that are expected over the 50 years following the inception of the land restoration and forest preservation activity. Enter the sum of all rows in the Total row.
- **Estimation Method (Column 7).** Follow the general instructions for Schedule I, Section 2, Part B, Column 11.
- **Rating (Column 8).** Follow the general instructions for Schedule I, Section 2, Part B, Column 12.

d. Forest Land That Experiences Carbon Losses From Natural Disturbances. Natural disturbances beyond the control of landowners can cause great fluxes of carbon, either as emissions following the disturbance, drastic decreases in carbon stocks, or great absorption of carbon (in some cases) with regrowth. In order to maintain the credibility of carbon reporting it is important that such natural disturbances are reported. Should forestland of an entity or subentity experience a natural disturbance such as a fire or windthrow, the carbon stocks in the disturbance year (the year in which the disturbance occurs) and for the preceding years should be entered. Also provide the acreage affected. Entities must track carbon stock changes on each tract of disturbed lands until carbon stocks reach pre-disturbance levels. Use the instructions below to complete each row in the table. (Do not complete for a Start Year report.)

- **Name/Description of Tract of Land (Column 1).** Enter the name or description of the tract of land.
 - **Acres (Column 2).** Enter the area of the tract of land in acres.
 - **Type of Disturbance (Column 3).** Enter the type of disturbance the land experienced.
 - **Year (Column 4).** Enter the year in which the disturbance occurred.
 - **Units (Column 5).** Enter the unit of measure used to quantify the carbon stocks or fluxes (e.g., metric tons). Note that carbon stocks and losses must be reported in units of carbon dioxide.
 - **Base Period (Column 6).** Report the Base Period carbon stocks. Base Period carbon stocks can be an average for a multiple year Base Period or the carbon stocks estimated for a single year, which can be either the last year in a multiple year Base Period or the lone year in a single year Base Period.
 - **Carbon Stocks in Year Before Disturbance (Column 7).** Report the estimated carbon stock of the year prior to the disturbance. Enter the sum of all rows in the Total row.
 - **Reporting Year Carbon Stocks (Column 8).** Report the estimated carbon stock of the Reporting Year. Enter the sum of all rows in the Total row.
 - **Loss (Column 9).** Subtract Column 8 from Column 7 and enter the value here. Enter the sum of all rows in the Total row.
 - **Estimation Method (Column 10).** Follow the general instructions for Schedule I, Section 2, Part B, Column 11.
 - **Rating (Column 11).** Follow the general instructions for Schedule I, Section 2, Part B, Column 12.
- e. Sustainably Managed Forests.** Sustainably managed forests are forests managed to follow several specific criteria relating to replenishment of harvested trees, low impact logging, and other related activities. There are various entities that reporters may use to certify that their forests are sustainably managed. Entities or subentities that sustainably manage forests can report a zero flux, as it is assumed that the stock of carbon removed through timber harvesting is replaced by regrowth facilitated by sustainable management practices. There are various third-party certification systems (e.g., “Sustainable Forestry Initiative (SFI)” and the “Forest Stewardship Council (FSC)”). Those reporters that have obtained such certification should report it. Use the instructions below complete each row in the table:
- **Name/Description of Tract of Land (Column 1).** Enter the name or description of the tract of land.
 - **Area (Column 2).** Enter the area of the tract of land in acres.
 - **Has Sustainability Been Verified by Third Party Certifier (Y/N), (Column 3).** Answer yes or no.
 - **Identify System Used to Determine Sustainability (Column 4).** Enter the name of the certification system used to determine sustainability.
- f. Incidental Lands Excluded from Terrestrial Carbon Fluxes and Stocks in Question 4a.** Entity landholdings that are a minor component of an entity’s operations and are not actively managed for production of goods and services are considered incidental lands. Reporters can either use methods specified in the Technical Guidelines to estimate changes in stocks, in which case this should be reported in Schedule I, Section 2, Part B, Question 4a, or report zero change in flux. If reporting zero change in flux, please provide information on the acreage and type of incidental land. If these lands are developed in the future for production of goods and services,

the nature of the land-use change must be reported in the next inventory. Use the instructions below to complete each row in the table:

- **Name/Description of Tract of Land (Column 1).** Enter the name or description of the tract of land.
- **Type of Land (Column 2).** Enter a description of the type of land, such as “right-of-way” or “land around pipeline.”
- **Area (Column 3).** Enter the area of the tract of land in acres. Enter the sum of all rows in the Total row.

g. Other Terrestrial Carbon Fluxes.

The following instructions apply to all other terrestrial carbon fluxes:

- **Specific Source/Area Name (Column 2).** You may aggregate carbon stocks by the category listed in Column 1 provided you use the same estimation method for each category. However, if you prefer to report emissions disaggregated by specific source or area, you may do so provided you enter a unique name for the source or area in Column 2.
- **Units (Column 4).** Enter the unit of measure used to quantify the carbon stocks or fluxes (e.g., metric tons). Note that carbon stocks must be reported in units of carbon dioxide.
- **Base Period Carbon Stocks (Column 5).** Report the Base Period carbon stocks. Base Period carbon stocks can be an average for a multiple year Base Period or the carbon stocks estimated for a single year, which can be either the last year in a multiple year Base Period or the lone year in a single year Base Period.
- **Estimated Carbon Stocks in Year Prior to Reporting Year (Column 6).** Report the estimated carbon stock of the year prior to the Reporting Year. (Do not complete for a Start Year report.)
- **Estimated Carbon Stocks in Reporting Year (Column 7).** Report the estimated carbon stock of the Reporting Year. (Do not complete for a Start Year report.)
- **Reporting Year Stock Change or Carbon Flux (Column 8).** Subtract Column 6 from Column 7 and enter the value here. Reporters using flux-based measurement approaches can enter the resulting values directly here and leave Columns 5 and 6 blank. Enter the sum of all rows in the Total row. (Do not complete for a Start Year report.)
- **Estimation Method (Column 9).** Follow the general instructions for Schedule I, Section 2, Part B, Column 11.
- **Rating (Column 10).** Follow the general instructions for Schedule I, Section 2, Part B, Column 12.

The following is a description of each source/sink:

Crops on Mineral Soils. In contrast to organic soils, crop cultivation on mineral soils can actually lead to greater absorption of carbon. These soils increase their organic matter levels as a result of increasing crop productivity (providing more residues), less intensive tillage, and other changes in agricultural management practices. Changes in land-use or management practices that result in increased organic inputs or decreased oxidation of organic matter (e.g., improved crop rotations, cover crops, and application of manure) will result in a net accumulation of soil organic carbon until a new equilibrium is achieved.

Pasture/Grazing. The management of pastures and grazing lands can affect the net flows of carbon between the soil and the atmosphere. Generally speaking, these lands can be significant

sinks for carbon as the soils remain relatively undisturbed. The degree of sequestration depends upon several factors such as the management regime, quality of pasture, grazing frequency and intensity.

Land-Use Change. Land-use change is defined for reporting purposes as a change in land classification between forest land and the following categories: cropland, grassland, and developed land (including urban land). Land-use change may affect all or part of the land area of an entity or activity. Since the estimation methods for land-use change may be different than the estimation methods for other land, determining the area of land-use change is important.

Other. This category encompasses all other forestry activities landowners may practice with consequences on carbon storage not otherwise accounted for above.

h. Terrestrial Carbon Flux Summary. Enter the requested data from the previous Schedule I, Section 2, Part B, Question 4a through 4g. (Do not complete for a Start Year report.)

- **Units (Column 3).** Enter the unit of measure used to quantify the carbon stocks or fluxes (e.g., metric tons). Note that carbon stocks or fluxes must be reported in units of carbon dioxide.
- **Reporting Year Stock Change or Carbon Flux (Column 4).**
 - Forestry Activities. Enter value from Total row of Column 7 of question 4a.
 - Wood Products Method 1. Enter value from Column 6 of question 4b.i.
 - Wood Products Method 2. Enter value from Column 5 of question 4b.ii.
 - Land Restoration and Forest Preservation. Enter value from Total row of Column 6 of question 4c.
 - Sustainably Managed Forests. Leave this row blank.
 - Incidental Lands. Leave this row blank.
 - Other Terrestrial Carbon Fluxes. Enter value from Total row of Column 7 of question 4g.
- **Rating (Column 5).** Follow the general instructions for Schedule I, Section 2, Part B, Column 11.

5. Identify and Estimate *De Minimis* Emissions Sources. List the *de minimis* sources that you intend to exclude from your entity-wide emissions inventory, providing the following information about each source:

- ***De Minimis* Emission Type (Column 1).** Enter the emission type (Direct, Indirect, or Carbon Flux) excluded.
- ***De Minimis* Emission Source (Column 2).** Enter the source of the emissions using the codes listed in Appendix J.
- **Gas (Column 3).** Enter the type of gas emitted by the source.
- **Unit of Measure (Column 4).** Enter the unit of measure used to quantify the source.
- **Base Period Average *De Minimis* Emissions (Column 5).** Enter the average annual quantity of the gas emitted during the Base Period.
- **Reporting Year *De Minimis* Emissions (Column 6).** Enter the quantity of the gas emitted during the Reporting Year if emissions from the source were re-estimated.
- **Year Last Estimated (Column 7).** Enter the year emissions from the source were last estimated. Enter the last year of your entity's Base Period if this is a Start Year report or if you have not re-estimated emissions since the Start Year. Emissions from *de minimis* sources must be re-estimated after any significant increase in such emissions, or every five years, whichever occurs sooner.

Calculate the total Base Period Average and Reporting Year (if applicable) de minimis emission in metric tons CO₂e and enter the result in the last row of Column 5 and 6, respectively.

Part C. Inventory of Foreign Emissions and Carbon Flux

Complete and attach one copy of Addendum A, Inventory of Foreign, Subentity, or Offset Emissions, if applicable. Part C is optional for independently verified reports. Also complete and attach Addendum C, Country-Specific Factors from Foreign Sources. When completing Part C, respondents should follow the same instructions as outlined above for Parts A and B, where applicable.

Part D. Total Emissions and Carbon Flux

Use Part D to summarize the emissions and carbon flux included in your entity's emissions inventory.

- 1. Enter Total Domestic Emissions and Carbon Flux.** Enter all emissions and flux data in metric tons of carbon dioxide equivalents (mtCO₂e). If this is a Start Year report, enter total Base Period emissions for each emissions source in Column 3 through 7. If this is a Reporting Year report, enter total Reporting Year emissions for each emissions or carbon flux source in Column 8. If your entity has undergone boundary changes due to acquisitions or divestitures since the original Base Period, update the Base Period emissions data to reflect these changes.
 - a. Direct Emissions (Item A).** Calculate the total direct emissions by summing the total Base Period emissions (Columns 3-7) or Reporting Year emissions (Column 8) reported for stationary combustion, mobile sources, sector-specific industrial process emissions, agricultural sources, and fugitive emissions associated with geologic reservoirs from Part B, Questions 1a through 1e. Enter the result(s) under Item A in Part D. Biogenic carbon dioxide emissions should not be included in the total direct emissions.
 - b. Indirect Emissions From Purchased Energy for Emissions Inventory (Item B).** Enter the total indirect emissions from purchased energy for the emissions inventory for the Base Period (Columns 3-7) or Reporting Year (Column 8) from Part B, Question 2b. Be sure not to use indirect emissions from purchased energy for emission reductions (Question 2c), which is to be used for emission reduction calculations only.
 - c. Indirect Emissions From Purchased Energy for Calculation of Emission Reductions (Item C).** Enter the total indirect emissions from purchased energy for calculating emission reductions for the Base Period (Columns 3-7) or Reporting Year (Column 8) from Part B, Question 2c.
 - d. Total Emissions (Item D).** Sum the direct emissions (Item A) and indirect emissions from purchased energy for emissions inventories (Item B) for the Base Period (Columns 3-7) or Reporting Year (Column 8). Exclude indirect emissions from purchased energy for calculation of emission reductions (Item C) from this total. Enter the result(s) under Item D in Part D.
 - e. Carbon Flux (Item E).** Enter under Item E in Part D the carbon flux for the Reporting Year (Column 8) from Part B, Question 4h, Column 4.
 - f. Captured CO₂ Sequestered in an Onsite Geologic Reservoir (Item F).** Enter under Item F in Part D the quantities of CO₂ sequestered in an onsite geologic reservoir for the Base Period

average (Column 7) or Reporting Year (Column 8) as recorded in Part B, Question 1f, Columns 4 and 7, respectively.

- g. Total Inventory Emissions (Item G).** Calculate total inventory emissions for the Base Period (Columns 3-7) or the Reporting Year (Column 8) by subtracting carbon flux (Item E) and captured CO₂ sequestered in an onsite geologic reservoir (Item F) from total emissions (Item D). Enter the result(s) under Item G.
 - h. Other Indirect Emissions (Item H).** Enter under Item H the total other indirect emissions for the Base Period (Columns 3-7) or Reporting Year (Column 8) from Part B, Question 3.
 - i. Captured CO₂ Transferred to Another Entity for Sequestration in a Geologic Reservoir (Item I).** Enter under Item I in Part D the quantities of captured CO₂ transferred to another entity for sequestration in a geologic reservoir for the Base Period average (Columns 7) or Reporting Year (Column 8) as recorded in Part B, Question 1f, Columns 5 and 8, respectively.
- 2. Enter Total Foreign Emissions and Carbon Flux.** Use the instructions for Question 1 above to enter total foreign emissions and carbon flux. You will need to pull data from the corresponding questions in Addendum A, Inventory of Foreign, Subentity, or Offset Emissions, as attached to Part C.

Part E. Emissions Inventory Rating Summary

All entities must complete Part E except those that certify their use of only A- or B-rated estimation methods to estimate emissions. Large emitters intending to *register* reductions need to complete this section for the entire entity. (You need not calculate a separate rating for each subentity included in your report.) Small emitters intending to *register* reductions must complete this Part for those activities included in their inventory, unless they have used only A- or B-rated estimation methods. A weighted average rating of 3.0 or higher is required to *register* emission reductions.

Large or small emitters *reporting but not registering* reductions must complete Part E for the emissions inventory they submit, whether this inventory is entity-wide or covers only those activities for which reductions are to be reported but not registered. This rating need not achieve an average of 3.0 or higher. A large or small emitter *reporting but not registering* reductions may also certify the use of only A- and B-rated estimation methods and skip Part E.

If this is a Start Year report, you should complete Question 1 only.

If this is a Reporting Year report, you should:

- complete Question 2; and
 - complete Question 1 if you have submitted revised Base Period emissions data in Part B.
- **Enter Base Period Data.**

Follow the steps below to calculate the weighted average emissions inventory rating for the Base Period in Part E, Question 1. Calculate and enter data for domestic and foreign emissions sources separately.

- For each rating category (A, B, C, and D), enter the total Base Period average domestic and foreign direct emissions calculated using methods with the corresponding rating in the

appropriate row under the direct emissions column (Column 3). Likewise, enter total domestic and foreign indirect emissions from purchased energy (Column 4).

- For each rating category, sum the total of direct emissions (Column 3) and indirect emissions from purchased energy (Column 4), and enter in the total emissions column (Column 6). Sum the values for each rating category and enter the result in the Totals row for this column.
 - For each rating category, multiply the total emissions (Column 6) by the weighting factor (Column 2) and enter the result in the weighted total emissions column (Column 7). Sum the values for each rating category and enter the result in the Totals row for this column.
 - Calculate the weighted average emissions inventory rating by dividing the total in Column 7 by the total in Column 6. Enter this value under the weighted total emissions column (Column 7) in the Weighted Average Rating row.
- **Enter Reporting Year Data.**

Follow the steps below to calculate the weighted average emissions inventory rating for the Reporting Year in Part D, Question 2. Calculate and enter data for domestic and foreign emissions sources separately.

- For each rating category (A, B, C, and D), enter the total Reporting Year domestic and foreign direct emissions calculated using methods with the corresponding rating in the appropriate row under the direct emissions column (Column 3). Likewise, enter total domestic and foreign emissions or flux by rating category in the respective columns for indirect emissions from purchased energy (Column 4) and carbon flux (Column 5). Enter carbon flux as a positive value, regardless of whether the flux was positive or negative.
- For each rating category, sum the total direct emissions (Column 3), indirect emissions from purchased energy (Column 4), and carbon flux (Column 5) and enter in the total emissions and carbon flux column (Column 6). Sum the values for each rating category and enter the result in the Totals row for this column.
- For each rating category, multiply the total emissions and carbon flux (Column 6) by the weighting factor (Column 2) and enter the result in the weighted total emissions and carbon flux column (Column 7). Sum the values for each rating category (A through D) and enter the result in the Totals row of Column 7.
- Calculate the weighted average emissions inventory rating by dividing the weighted total emissions (Column 7) in the Totals row by total emissions and carbon flux (Column 6) in the Totals row. Enter this value under the weighted total emissions and carbon flux column (Column 7) in the Weighted Average Rating row.

Section 3. Emissions Offsets

Complete Section 3 only for Reporting Year reports. Indicate by checking the appropriate check boxes at the beginning of Section 3 whether you have obtained emission offsets from another reporting entity (or entities) or from entities that choose not to report under the 1605(b) program (non-reporter). *You must have an agreement with the other entity that permits you to report the offsets.*

Part A. Offsets Obtained by Agreement With Other Reporters

Complete Part A if you have obtained emissions offsets by agreement with other reporters to the Voluntary Reporting of Greenhouse Gases Program. By *registering* or *reporting but not registering* offsets in Part A, you are confirming the existence of an agreement between your entity and the entity providing the emissions offset to permit the inclusion of the emissions offset in your report.

For each offset obtained, enter the following information in the data table provided:

- **Name of Other Reporter (Column 1).** Enter the name of the other reporter in Column 1, using the name as it appears in the other entity's Form EIA-1605.
- **Name of Other Reporter's Subentity (Column 2).** If applicable, enter in Column 2 the name of the other reporter's subentity for which the offset was reported as it appears in the other entity's Form EIA-1605.
- **Domestic or Foreign (Column 3).** Indicate in Column 3 whether the offset was derived from a domestic or foreign emissions source.
- **Gas (Column 4).** Enter CO₂e unless the offset is for a CFC, in which case enter the code for the specific CFC from Appendix E.
- **Unit of Measure (Column 5).** Enter metric tons unless the offset is for a CFC, in which case you may report the quantity in kilograms.
- **Quantity (Column 6).** Enter the quantity of the offset obtained in metric tons CO₂e in Column 6, unless the gas is a CFC, in which case enter the quantity in kilograms or metric tons of the specific gas.
- **Registered by Other Reporter? (Column 7)** Indicate whether the offset was registered by the reporter from whom it was obtained by entering "Y" for yes or "N" for no in Column 7.

Part B. Offsets Obtained by Agreement With a Non-reporter

Complete Part B if you have obtained emission offsets from one or more non-reporters to the Voluntary Reporting of Greenhouse Gases Program. In addition to providing the information below, you must attach Addendum D and the form for the appropriate emission reduction method (Addendum B1-B16) completed by, or on behalf of, the non-reporter.

For each offset obtained, enter the following information in the data table provided:

- **Name of Non-reporter (Column 1).** Enter the name of the non-reporter in Column 1.
- **Name of Non-reporter's Subentity (If Applicable) (Column 2).** Leave blank. (A report of offsets from a non-reporter in Addendum D may not include subentities.)
- **Domestic or Foreign (Column 3).** Indicate in Column 3 whether the offset was derived from a domestic or foreign emissions source.
- **Gas (Column 4).** Enter CO₂e unless the offset is for a CFC, in which case enter the code for the specific CFC from Appendix E.

- **Unit of Measure (Column 5).** Enter metric tons unless the offset is for a CFC, in which case you may report the quantity in kilograms.
- **Quantity (Column 6).** Enter the quantity of the offset obtained in metric tons CO₂e in Column 5, unless the gas is a CFC, in which case enter to quantity in kilograms or metric tons of the specific gas.
- **Non-reporter Has Met Requirements for Registration? (Column 7)** Indicate whether the non-reporter has met the requirements for registering reductions in the attached report by entering “Y” for yes or “N” for no in Column 6.

Section 4. Entity-Level Emission Reductions

Do not complete this section if you are estimating reductions for two or more subentities. If you intend to use more than one emissions reduction method, you must delineate subentities, unless you are registering reductions estimated at the entity level on Addendum B1 or B5 and would like to supplement your report with reported but not registered reductions (also estimated at the entity level) on Addendum B2.

If this is a Reporting Year Report, you must select the same method as indicated in your Start Year Report. Contact the Communications Center if you wish to change your reduction method as established in the Start Year Report.

1. Indicate the method used to estimate entity-wide emission reductions by checking the appropriate checkbox. If emission reductions are not being reported for this entity, check the last checkbox listed.
2. If you are registering reductions for this entity estimated using the Changes in Emissions Intensity (Addendum B1) or Energy Generation and Distribution (Addendum B5) methods, indicate whether or not you also are reporting but not registering reductions calculated using the Changes in Absolute Emissions (Addendum B2) method. You may choose to supplement your report of registered reductions using an intensity-based method with a report of reduction in absolute emissions even if the output of the entity is declining. The reductions in absolute emissions included in this supplemental report are not eligible for registration.
3. Complete and attach one copy of the emission reduction addendum (Addendum B1-B16) indicated in Question 1 that was used to estimate reductions in domestic emissions.
4. If you are reporting non-U.S. emissions within one entity-level report, attach one copy of the emission reduction addendum (Addendum B1-B16) indicated in Question 1 that was used to estimate reductions in foreign emissions. If you choose to use a different Base Period or emission reduction estimation method for foreign emissions, you must create a separate subentity.

Instructions for Schedule II, Subentity Information

Section 1. Subentity Statement

Complete this schedule for each subentity included in your report.

- 1. Enter Subentity Identification:** List the subentity's name, its description, and relationship to the entity.
- 2. Enter Reason for Delineation of the Subentity:** Check all applicable box(es) to explain the reason(s) for delineating the subentity.

Distinct estimation method: Check this box if you intend to use different methods to calculate reductions for your subentities. Indicate which estimation method you plan to use to calculate reductions for this specific subentity by checking the appropriate box.

Distinct output metric: Check this box if you intend to calculate separate emission reductions using the changes in emission intensity method for one or more other subentities because a different metric is required to accurately measure output.

Foreign country operations, specify country(ies): Check this box if the subentity includes operations in a foreign country. Identify the country or countries included in this specific subentity by entering the 3-digit country codes in the space provided. (See Appendix C for a list of country codes.)

Distinct Base Period from other subentities (for new or acquired operations): Check this box if the subentity has a distinct Base Period from other subentities.

Emission reduction calculation method changed: Check this box if the reduction calculation method has changed, resulting in a distinct subentity.

Small emitter registering emission reductions associated with more than one specific activity: Check this box if reductions are being estimated for more than one specific activity conducted by a small emitter that intends to register emission reductions. If the entity intends to register reductions for only one specific activity, the required inventory for this activity may be reported on Schedule I, Section 2.

Reporting but not registering emission reductions associated with more than one specific activity: Check this box if reductions are being estimated for more than one specific activity conducted by an entity that intends to *report but not register* emission reductions. If the entity intends to *register* reductions for only one specific activity, the required inventory for this activity may be reported on Schedule I, Section 2.

Distinct organizational unit or other component of entity: Check this box if the reductions are being estimated for a distinct organizational unit or other component of the entity, such as a discrete business line, facility, plant, vehicle fleet, or energy using system.

Not practicable to assess the changes in net emissions for the following reasons: Check this box if you cannot assess the change in net emissions. Please explain how it is not practicable to assess the change in the space provided.

- 3. Enter Significant Changes to Previous the Subentity Statement:** Complete this question if this is a Reporting Year report. If the subentity is not new and has not undergone significant changes since the previous year's report, check the first checkbox. Otherwise, check the appropriate boxes describing the changes your subentity has undergone and provide descriptive information where requested.

- 4. Describe the Subentity's Primary Economic Activities (NAICS Code):** Enter the primary (and, if applicable, secondary) 3-digit NAICS code for the subentity. (For a list of NAICS codes, see Appendix A.)
- 5. Describe the Organizational Boundaries of the Subentity:** Please use the space provided to describe the organizational boundaries of this specific subentity.
- 6. Describe the Scope of the Emissions Inventory for the Subentity:** If there are emissions associated with this subentity, check the applicable box for each of the emissions sources included in the emissions inventory for this specific subentity reported in Addendum A.
- 7. Describe the Geographic Scope of Activities of the Subentity:** Please check the appropriate box to indicate whether this report covers U.S. activities or non-U.S. activities. If you checked "This report covers U.S. activities only," check the box indicating the scope of the subentity's activities in the U.S. using the following criteria:
 - Nationwide:** Check the box for nationwide if your subentity has operations in at least one state in each of the 9 U.S. Census Divisions. The U.S. Census Divisions are identified in Appendix B.
 - Multiple States:** Check the box for multiple States if your subentity has operations in more than one State but does not meet the criteria for nationwide. List the States in which your subentity has operations using the two-letter abbreviations listed in Appendix B.
 - Single State:** Check the box for single State if your subentity has operations in only one State. Identify the state in the space provided using two-letter abbreviations listed in Appendix B.If you checked the box indicating that this subentity report covers non-U.S. activities, identify the foreign country or countries in which reported activities occurred using the 3-digit country codes found in Appendix C.
- 8. Indicate the Inclusion of Emission Reductions:** Check "Yes" or "No" to indicate whether emission reductions are included in this year's report for this specific subentity. If "No," explain why.
- 9. Define the Subentity Base Period:** Check the box indicating the number of years in the Base Period for the subentity, and enter the last (most recent) year of the Base Period.
- 10. Enter Any Supplementary Information for Subentity:** Use this space to provide any supporting information about this subentity that you feel should be included in your report. Attach additional sheets if necessary.

Section 2. Subentity Emissions Inventory

For each subentity included in your report, complete and attach one copy of Addendum A, Inventory of Foreign, Subentity, or Offset Emissions.

If you are a large emitter intending to *register* reductions, the subentities you establish for the purpose of calculating reductions must, when aggregated, include all the emission sources and carbon sinks in your entity. The sum of emissions and carbon flux reported for these subentities in Schedule II must equal the total entity-level emissions reported in Schedule I, Section 2, Part D.

If you are a small emitter or a large emitter intending to *report but not register* reductions, you may establish one or more subentities that include the emissions sources associated with the activity for which you are estimating reductions. The inventory prepared for each subentity must represent a complete assessment of the emissions and sequestration associated with the specific activity covered by the subentity.

Section 3. Subentity Emission Reductions

If this is a Reporting Year Report, you must select the same method as indicated in your Start Year Report. Contact the Communications Center if you wish to change your reduction method as established in the Start Year Report.

1. Indicate the method used to estimate emission reductions for this subentity by checking the appropriate checkbox.
2. If you are registering reductions for this subentity estimated using the Changes in Emissions Intensity (Addendum B1) or Energy Generation and Distribution (Addendum B5) methods, indicate whether or not you also are reporting but not registering reductions calculated using the Changes in Absolute Emissions (Addendum B2) method. You may choose to supplement your report of registered reductions using an intensity-based method with a report of reduction in absolute emissions even if the output of the subentity is declining. The reductions in absolute emissions included in this supplemental report are not eligible for registration.

Instructions for Schedule III, Emission Reductions

Section 1. Registered Emission Reductions

Use Schedule III, Section 1 to summarize the registered emission reductions entered in Schedule I or Schedule II and their associated emission reduction addenda. Enter domestic registered emission reductions in Part A and foreign registered emission reductions in Part B. Table 1 below indicates the source in Addendum B for each data value in the corresponding cells in the data tables for Parts A and B. Abbreviated references are used to conserve space, which are explained via example below:

- **B1, H2** refers to the value in Addendum B1, Item H, Column 2.
- **B1, Part C.1** refers to data in Addendum B1, Part C, Question 1.

If you are registering reductions for your entire entity, and you have not reported on subsidiaries, complete both Parts A and B using the same data from Addendum B and Schedule I referenced in Table 1.

If you are registering reduction based on subsidiaries, complete both parts A and B using the summation of all Addenda submitted to Schedule II referenced in Table 1 below.

Use the following instructions for completing the following Items in Parts A and B:

- **Column 2.** Enter total gross registered reductions by emission method/source (or Addendum type).
- **Column 3.** Enter any registered reductions distributed to others by emission method/source (or Addendum type).
- **Column 4.** Subtract Column 3 from Column 2 for all items.
- **Item P.** Sum the values in Columns 2 and 3 for Items A1 through O to get all reductions from Addendum B1-B15 and enter the result in the respective column under Item P.
- **Item R.** Sum the values in Column 2 and 3 for Items P through Q2 to get total reductions plus offsets and enter the result in the respective column under Item R.
- **Item S.** Enter reduction deficits carried over from last year's report in Column 4. For *domestic* reductions (Part A), enter value from Schedule III, Section 1, Part A, Item T in your previous year's report. For *foreign* reductions (Part B), enter value from Schedule III, Section 1, Part B, Item T in your previous year's report. For both domestic and foreign, if the value is negative, enter the value, and, if it is zero or positive, enter zero.
- **Item T.** In Column 4, add Item R and Item S and enter total net registered reductions.

Table 1. Net Entity-Level Registered Reductions and Carbon Storage (metric tons CO₂e)

Item	Method/Source	1	2	3	4
		Emission Reductions			
		Gross Registered Reductions	Registered Reductions Distributed to Other Reporters	Net Registered Reductions (Subtract Column 3 from Column 2)	
A	Changes in Emissions Intensity				
A1	Direct	B1, I2	B1, Part C.1 (Column 5)		
A2	Indirect From Purchased Energy	B1, I3	B1, Part C.1 (Column 5)		

Item	Method/Source	Emission Reductions		
		Gross Registered Reductions	Registered Reductions Distributed to Other Reporters	Net Registered Reductions (Subtract Column 3 from Column 2)
B	Changes in Absolute Emissions			
B1	Direct	B2, G2	B2, Part C.1 (Column 5)	
B2	Indirect From Purchased Energy	B2, G3	B2, Part C.1 (Column 5)	
C	Changes in Carbon Storage	B3, H3	B3, Part B.1 (Column 4 of Total row)	
D	Changes in Avoided Emissions	B4, H6	B4, Part C.1 (Column 4 of Total row)	
E	Energy Generation and Distribution	B5, K6	B5, Part C.1 (Column 4 of Total row)	
F	Coal Mine Methane Recovery	B6, CC5	B6, Part D.1 (Column 4 of Total row)	
G	Landfill Methane Recovery	B7, DD6	B7, Part D.1 (Column 4 of Total row)	
H	Geologic Sequestration	B8, I3	B8, Part D.1 (Column 4 of Total row)	
I	Electricity Transmission and Distribution Improvements	B9, R3	B9, Part D.1 (Column 4 of Total row)	
J	Capture of Methane From Anaerobic Digestion at Wastewater Treatment Facilities	B10, HH6	B10, Part D.1 (Column 4 of Total row)	
K	Anaerobic Digestion of Animal Waste	B11, E3	B11, Part D.1 (Column 4 of Total row)	
L	Recycling of Fly Ash	B12, J3	B12, Part D.1 (Column 4 of Total row)	
M	Demand-Side Management or Other Emission Reduction Programs	B13, Part B.1, (Column 5 of Total row)	B13, Part C.1 (Column 4 of Total row)	
N	Combined Heat and Power	B14, OO3	B14, Part C.1 (Column 4 of Total row)	
O	Other Action-Specific Methods			
O1	Direct	B15, M3	B15, Part C.1 (Column 5)	
O2	Indirect From Purchased Energy	B15, M4	B15, Part C.1 (Column 5)	
P	Subtotal (Sum rows A1 through O2)			

Item	1 Method/Source	Emission Reductions		
		2 Gross Registered Reductions	3 Registered Reductions Distributed to Other Reporters	4 Net Registered Reductions (Subtract Column 3 from Column 2)
Q	Offsets			
Q1	Offsets Obtained From Other Reporters	-Total from Schedule I, Section 3, Part A, Column 6*		
Q2	Offsets Obtained From Non-reporters	-Total from Schedule I, Section 3, Part B, Column 6*		
R	Subtotal (Sum rows P through Q2)			
S	Reduction Deficits Carried Over From Last Year's Report			
T	TOTAL (Add row R to row S)			

*Include total of registered domestic offsets in Part A and total of registered foreign offsets in Part B.

Section 2. Reported but Not Registered Emission Reductions

Use Schedule III, Section 2 to summarize the *reported but not registered* emission reductions entered in Schedule I or Schedule II and their associated emission reduction addenda. Enter domestic emission reductions in Part A and foreign emission reductions in Part B. Table 2 below indicates the sources in Addendum B for each data value in the corresponding cells in the tables for Parts A and B. Abbreviated references are used to conserve space, which are explained via example below:

- **B1, H2** refers to the value in Item H, Column 2 of Addendum B1.
- **B1, Part C.1** refers to data in Part C, Question 1 of Addendum B1.

Complete both Parts A and B using the same data from Addendum B and Schedule I referenced in Table 2 below.

Use the following instructions for completing the following items in Parts A and B:

- **Column 4.** Subtract Column 3 from Column 2 for all items.
- **Item P.** Sum the values in Columns 2 and 3 in Items A1 through O and enter the result in the respective column under Item P.
- **Item R.** Sum the values in Column 2 and 3 in Items P through Q2 and enter the result in the respective column under Item R.
- **Item S.** Enter reduction deficits carried over from your previous year's report in Column 4. For *domestic* reductions (Part A), enter value from Schedule III, Section 2, Part A, Item T in your previous year's report. For *foreign* reductions (Part B), enter value from Schedule III, Section 2, Part B, Item T in your previous year's report. For both domestic and foreign reductions, if the value is negative, enter value, and, if it is zero or positive, enter zero.

- **Item U.** If in Addendum B2 you have checked “Yes” to Part A, Question 4, enter any emissions reductions both *reported but not registered* on Addendum B2 and *registered* on Addendum B1 in Column 4 only.
- **Item W.** Enter the reduction deficit for the CFC carried over from last year’s report in Column 4 only. For *Domestic*, enter value from Schedule III, Section 2, Part A, Item X in previous year’s report. For *Foreign*, enter value from Schedule III, Section 2, Part B, Item X in previous year’s report. For both Domestic and Foreign, if the value is negative, enter value, and, if it is zero or positive, enter zero.
- **Item X.** Enter the sum of rows V and W in Column 4 only.

Table 2. Net Entity-Level Reported but Not Registered Reductions and Carbon Storage

Item	Method/Source	1	2	3	4
		Emission Reductions			
		Gross Reported Reductions	Reported Reductions Distributed to Other Reporters	Net Reported Reductions (Subtract Column 3 from Column 2)	
Carbon Dioxide, Methane, Nitrous Oxide, Perfluorocarbons, Hydrofluorocarbons, and Sulfur Hexafluoride (metric tons CO₂e)					
A	Changes in Emissions Intensity				
A1	Direct	B1, I2	B1, Part C.1 (Column 5)		
A2	Indirect From Purchased Energy	B1, I3	B1, Part C.1 (Column 5)		
A3	Other Indirect	B1, I4	B1, Part C.1 (Column 5)		
B	Changes in Absolute Emissions				
B1	Direct	B2, H2	B2, Part C.1 (Column 5)		
B2	Indirect From Purchased Energy	B2, H3	B2, Part C.1 (Column 5)		
B3	Other Indirect	B2, H4	B2, Part C.1 (Column 5)		
C	Changes in Carbon Storage	B3, H3	B3, Part B.1 (Column 4 of Total row)		
D	Changes in Avoided Emissions	B4, H6	B4, Part C.1 (Column 4 of Total row)		
E	Energy Generation and Distribution	B5, K6	B5, Part C.1 (Column 4 of Total row)		
F	Coal Mine Methane Recovery	B6, CC5	B6, Part D.1 (Column 4 of Total row)		
G	Landfill Methane Recovery	B7, DD5	B7, Part D.1 (Column 4 of Total row)		
H	Geologic Sequestration	B8, I3	B8, Part D.1 (Column 4 of Total row)		
I	Transmission and Distribution Improvements	B9, R3	B9, Part D.1 (Column 4 of Total row)		

Item	1 Method/Source	2 Gross Reported Reductions	3 Emission Reductions		4 Net Reported Reductions (Subtract Column 3 from Column 2)
			Reported Reductions Distributed to Other Reporters		
Carbon Dioxide, Methane, Nitrous Oxide, Perfluorocarbons, Hydrofluorocarbons, and Sulfur Hexafluoride (metric tons CO₂e)					
J	Capture of Methane From Anaerobic Digestion at Wastewater Treatment Facilities	B10, HH6	B10, Part D.1 (Column 4 of Total row)		
K	Anaerobic Digestion of Animal Waste	B11, E3	B11, Part D.1 (Column 4 of Total row)		
L	Recycling of Fly Ash	B12, J3	B12, Part D.1 (Column 4 of Total row)		
M	Demand-Side Management or Other Emission Reduction Programs	B13, Part B.1, (Column 5 of Total row)	B13, Part C.1 (Column 4 of Total row)		
N	Combined Heat and Power	B14, OO3	B14, Part C.1 (Column 4 of Total row)		
O	Other Action-Specific Methods				
O1	Direct	B15, N3	B15, Part C.1 (Column 5)		
O2	Indirect From Purchased Energy	B15, N4	B15, Part C.1 (Column 5)		
O3	Other Indirect	B15, N5	B15, Part C.1 (Column 5)		
P	Subtotal (Sum rows A1 through O)				
Q	Offsets				
Q1	Offsets Obtained From Other Reporters	-Total from Schedule I, Section 3, Part A, Column 6*			
Q2	Offsets Obtained From Non-reporters	Total from Schedule I, Section 3, Part B, Column 6*			
R	Subtotal (Sum rows P through Q2)				
S	Reduction Deficits Carried Over From Last Year's Report				
T	TOTAL (Add row R to row S)				
U	Emission Reductions Also Registered as Emission Intensity Reductions				
Chlorofluorocarbons (CFCs) and Other Gases (Kilograms of native gas) Attach additional copies of Part A or B if reporting but not registering reductions in domestic emissions of more than one gas.					
V	Destruction of CFCs or Reductions of Other Gases. Specify Gas: _____	B16, B.1 (Column 3 of each row)	B16, C.1 (Column 4 of each row)		

Item	1 Method/Source	2 Gross Reported Reductions	Emission Reductions	
			3 Reported Reductions Distributed to Other Reporters	4 Net Reported Reductions (Subtract Column 3 from Column 2)
Carbon Dioxide, Methane, Nitrous Oxide, Perfluorocarbons, Hydrofluorocarbons, and Sulfur Hexafluoride (metric tons CO₂e)				
W	Reduction Deficit for this CFC or Other Gas Carried Over From Last Year's Report			
X	TOTAL (Add row V to row W)			

*Include total of reported domestic offsets in Part A and total of reported foreign offsets in Part B.

Instructions for Schedule IV, Verification and Certification

Section 1. Independent Verification

If your report has been independently verified, you must still provide the certification outlined in section 2, below.

If your report has been independently verified by a qualified verifier in accord with §300.11 of 10 CFR Part 300, Guidelines for Voluntary Greenhouse Gas Reporting, that verifier must complete Schedule IV, Section 1. Otherwise, skip to Section 2 of Schedule IV, Reporter Self Certification.

1. Enter the Name of the Entity Whose Report Has Been Independently Verified

Enter the name of the entity report for which you have provided independent verification. This name should be unique and match the name submitted on Schedule I, Section 1, Question 1.

2. Describe the Identity of Independent Verifier

Provide the legal name and complete address of the verifying company or individual. Provide the name and contact information of a person employed by the company that can answer questions about the verification of this Form EIA-1605 submission.

3. Define the Independent Verifier Qualifications

a. Corporate Accreditation(s)

Indicate accreditations held by your company by checking all boxes that apply. If the company is not accredited by any organization listed but is accredited by another nationally recognized certification program, check "Other," and describe the unlisted organization providing accreditation.

b. Independent Verifier Personnel Accreditation(s)

Provide the names of the lead verifier and other personnel on the verification team. For each of the personnel, provide their title, any relevant degrees, and any professional accreditations (e.g., professional engineer, certified public accountant) they may hold. Please also indicate whether each listed member of the verification team meets the requirements of §300.11(b) of 10 CFR Part 300, Guidelines for Voluntary Greenhouse Gas Reporting. This section requires that all members of the verification team:

- 1) have education, training, and/or professional experience that matches the tasks they perform;
- 2) are familiar with the requirements of §300.11(b) of 10 CFR Part 300, Guidelines for Voluntary Greenhouse Gas Reporting;
- 3) are familiar with the subject matter covered in the verification;
- 4) have knowledge of greenhouse gas emission and emission reduction quantification;
- 5) have knowledge of data and information auditing sampling methods; and
- 6) are familiar with risk assessment methodologies and materiality analysis procedures outlined by other domestic and international standards.

In addition to these qualifications, the lead verifier should also:

- 1) be accredited by one or more nationally recognized accreditation programs; and
- 2) have experience managing an auditing or verification process, including recruitment and allocation of a verification team.

c. Independent Verification Approach

Indicate the activities included in the independent verification of this report by checking all of the boxes that apply.

4. Certification of Independent Verification

Indicate the name of the entity for which you have performed an independent verification and the data period that your verification covered. The form must then be signed and dated by the lead certifier of the verification team and a corporate officer of your company, if one exists, certifying that each of the listed eight conditions have been achieved.

Section 2. Reporter Self Certification

As noted in §300.10 of 10 CFR Part 300, Guidelines for Voluntary Greenhouse Gas Reporting, all reports submitted to EIA on Form EIA-1605 must be certified by the Chief Executive Officer, Agency Head, or an officer or employee of the entity who is responsible for reporting the entity's compliance with environmental regulations. If the report has been submitted on behalf of a household, any adult member of the household may certify the report.

1. Certification

Provide the name, title and contact information of the person certifying your report. If *reporting but not registering* reductions, this person must certify by signing and dating the form that, to the best of the person's knowledge and belief, the information submitted on the form meets the first three requirements listed in this section. If *registering* reductions, signing and dating the form indicates that the first three requirements have been met and the subsequently listed five requirements have also been met.

Instructions for Addendum A, Inventory of Foreign, Subentity, or Offset Emissions

Part A. Aggregated Emissions by Gas (for Independently Verified Reports Only)

Use the instructions for Schedule I, Section 2, Part A to complete Addendum A, Part A. Note that you must complete only one summary table for aggregate emissions; enter either entity-wide foreign emissions, subentity, or offset emissions as appropriate. Only complete the “Weighted Rating” column if this copy of Addendum A is being completed for entity-wide foreign operations.

Part B. Inventory of Emissions and Carbon Flux

Use the instructions for Schedule I, Section 2, Part B to complete Addendum A, Part B. If you are using Addendum A to report for a subentity, ignore the instructions for providing rating information. Only complete the “Weighted Rating” column if this copy of Addendum A is being completed for entity-wide foreign operations.

Part C. Total Foreign, Subentity, or Offset Emissions and Carbon Flux

Use the instructions for Schedule I, Section 2, Part D to complete Addendum A, Part C.

Instructions for Addendum B, Emission Reduction Methods

B1. Changes in Emissions Intensity

Complete Addendum B1 if you intend to calculate reductions using the emissions intensity approach for your entity or subentity. If you are reporting reductions for a subentity, enter the name of the subentity in the space provided.

Part A. Output

- 1. Enter the Physical, Economic, or Indexed Output Measure for the Base Period and Reporting Year.** Enter information for the specific output measure you have selected under the appropriate Item(s) for PHYSICAL (Item A), ECONOMIC (Item B and C), or INDEXED measure (Item D). Enter Base Period output data in Columns 4 through 8 and Reporting Year output in Column 9. Note that you are to enter data for only one output measure type (PHYSICAL, ECONOMIC, or INDEXED), completing either Item A, Items B and C, or Item D.
 - a. If a PHYSICAL measure is selected, enter a brief description under output measure (Item A, Column 1) and indicate the unit of measure in Item A, Column 2. For example, a cement manufacturer might enter “quantity of clinker” under output measure and “metric tons” under unit of measure.
 - b. If an ECONOMIC measure is selected, enter a brief description under output measure (Items B and C, Column 1). Provide the output measure in current dollar value(s) under Item B. Calculate the constant dollar value(s) (in \$2000) by multiplying the current value by the appropriate GDP price deflation coefficient found in Appendix K and enter under Item C.
 - c. If an INDEXED measure is selected, enter a brief description of the basis of the INDEXED measure under output measure (Item D, Column 1). For example, a steel manufacturer could enter tons of steel or dollar sales of steel. In Item D, Column 2, denote if the index is based on a physical or economic measure.
 - d. If reporting Base Period data, enter the value(s) for the PHYSICAL, ECONOMIC, or INDEXED measure under each of the years in the Base Period columns. If you have a single year in your Base Period, enter the output value for this year under Year 1 (Column 3). If you have multiple years in your Base Period, enter the output value for the first year under Year 1 (Column 3), the output value for the second year under Year 2 (Column 4), and so on. See Section 2.3.1 of the Technical Guidelines for a discussion of selecting the Base Period.
 - e. If submitting Base Period data, calculate a simple average for the Base Period by summing the output values reported under Year 1 through Year 4 (Columns 3-6) and dividing this total by the number of years in the Base Period. Enter the result under average (Column 7). Note that if using INDEXED output measures, the Base Period average (Item D, Column 7) index number should be set equal to 100.
 - f. If submitting Reporting Year data, enter the value for the PHYSICAL, ECONOMIC, or INDEXED measure under the Reporting Year column.
- 2. If Providing an Output Measure Not Described in the Technical Guidelines, Indicate Reason Why Alternative Measure Was Selected.** If the output measure you are using is not listed in Tables 2.1 and 2.2 of the Technical Guidelines (also see Appendix L of these instructions), check the box(es) to indicate why you selected an alternate measure.

- 3. Define and Describe the Output Measure Used and Provide a Rationale for Why the Measure Was Selected.** If your output measure is not included in Tables 2.1 and 2.2 of the Technical Guidelines (also see Appendix L of these instructions), explain briefly why the selected output measure is a good indicator of changes in emissions.

Part B. Emissions, Emissions Intensity, Emission Reductions

- 1. Enter Base Period and Reporting Year Emissions.** Enter Base Period emissions data under Item E and Reporting Year data under Item F in metric tons CO₂e as recorded in your entity or subentity emissions inventory (for an entity Schedule I, Section 2, Part D; for a subentity Addendum A, Part C as attached in Schedule II, Section 2). Enter the total quantity of direct emissions in Column 2 as entered in Part D, Item A of your entity emissions inventory or Part C, Item A of your subentity emissions inventory. Be sure direct emissions include any CO₂ captured and sequestered in geologic reservoirs (onsite and offsite). Enter indirect emissions from purchased energy in Column 3 as recorded in Part D, Item C (indirect emissions from purchased energy for calculation of emission reductions) of your entity emissions inventory or Part C, Item C of your subentity emissions inventory. Enter other indirect emissions in Column 4 as recorded in Part D, Item H of your entity emissions inventory or Part C, Item H of your subentity emissions inventory.
- 2. Calculate and Enter Base Period and Reporting Year Intensity.** Calculate Base Period emissions intensity for direct emissions, indirect emissions from purchased power, and other indirect emissions by dividing the appropriate emissions value (for Direct, Indirect Emissions from Purchased Power, and Other Indirect) under Item E (Part B, Question 1) by the corresponding PHYSICAL, ECONOMIC, or INDEXED Output Measure recorded under Items A, C, or D (Part A, Question 1). Enter the result under Item G in Column 2 for Direct Emissions, Column 3 for Indirect Emissions from Purchased Energy, and Column 4 for Other Indirect Emissions. Likewise, calculate and enter Reporting Year Emissions Intensity under Item H.
- 3. Calculate and Enter Emission Reductions.** Calculate emission reductions for direct emissions, indirect emissions from purchased energy, and other indirect emissions by subtracting the corresponding Reporting Year intensity (Item H) from the Base Period intensity (Item G) and multiplying the result by the Reporting Year Output Measure (Item A8, C8, or D8 in Part A, Question 1). Enter the results of these calculations under Item I in the appropriate column: Column 2 for direct emissions, Column 3 for indirect emissions from purchased energy, and Column 4 for other indirect emissions. Note that other indirect emission reductions cannot be included in your report as registered reductions.
- 4. Identify and Describe the Types of Actions That Were the Likely Causes of the Reductions Achieved.** Enter the code for each action that was a likely cause of the emission reduction (see action type codes in Appendix M). Use the space provided to briefly describe each action.
- 5. Identify the Cause(s) of the Emission Reduction(s).** Select the applicable check boxes corresponding to the causes of the emission reductions achieved by your entity or subentity. If the reduction is the result of a government requirement, check the applicable requirement types (Federal, State and/or Local). If you are reporting for a foreign subentity and the reductions were caused by a requirement of a foreign government, check "Government requirement" and "Local requirement."
- 6. Summarize Benefits and Costs of the Actions Taken To Reduce Greenhouse Gas Emissions (Optional).** Reporters may use the space provided to record information on the benefits and costs of

the actions taken to reduce emissions, such as the expected rates of return, life cycle costs, or benefit to cost ratios, using appropriate discount rates.

Part C. Distribution of Emission Reductions to Other 1605(b) Reporters

Complete Part C if you have distributed the reductions reported by the entity or subentity in Part B, Question 3 to another reporter to the Voluntary Reporting of Greenhouse Gases (1605(b)) Program.

- 1. Where Applicable, Enter Emission Reductions Distributed to Other 1605(b) Reporters.** For each emission reduction distributed, enter the Name of Recipient receiving the reduction in Column 1, enter the emission type distributed (direct, indirect from purchased energy, and other indirect) in Column 2, enter the units in which the reduction is denominated (metric tons) in Column 4, and enter the amount of the reduction in Column 5. The reduction distributed must be recorded in carbon dioxide equivalent; therefore, CO₂e has been printed in Column 3. Sum the total direct, indirect, or other indirect reductions and enter these amounts in the specified Total row.

B2. Changes in Absolute Emissions

Complete Addendum B2 if you intend to calculate reductions using the changes in absolute emissions approach for your entity or subentity. Note that to *register* reductions using this emission reduction method, your Reporting Year Output must be equal to or greater than your Base Period Average Output. If you are reporting reductions for a subentity, enter the name of the subentity in the space provided.

Part A. Output

- 1. Enter the Physical, Economic, or Indexed Output Measure for Base Period and Reporting Year.** Enter information for the specific output measure you have selected under the appropriate Item(s) for PHYSICAL (Item A), ECONOMIC (Item B and C), or INDEXED measure (Item D). Enter Base Period output data in Columns 3-7 and Reporting Year output in Column 8. Note that you are to enter data for only one output measure type (PHYSICAL, ECONOMIC, or INDEXED), completing either Item A, Items B and C, or Item D.
 - a. If a PHYSICAL measure is selected, enter a brief description under output measure (Item A, Column 1) and indicate the unit of measure in Item A, Column 2. For example, a cement manufacturer would enter “quantity of cement” under output measure (Column 1) and “metric tons” under unit of measure (Column 2).
 - b. If an ECONOMIC measure is selected, enter a brief description under output measure (Items B and C, Column 1). Provide the output measure in current dollar value(s) under Item B. Calculate the constant dollar value(s) (in \$2000) by multiplying the current value by the appropriate GDP price deflation coefficient found in Appendix K and enter under Item C.
 - c. If an INDEXED measure is selected, enter a brief description of the basis of the INDEXED measure under output measure (Item D, Column 1). For example, a steel manufacturer could enter tons of steel or dollar sales of steel. In Item D, Column 2 denote if the index is based on a physical or economic measure.
 - d. If reporting Base Period data, enter the value(s) for the PHYSICAL, ECONOMIC, or INDEXED measure under each of the years in the Base Period columns. If you have a single year in your Base Period, enter the output value for this year under Year 1 (Column 3). If you have multiple years in your Base Period, enter the output value for the first year under Year 1 (Column 3), the output value for the second year under Year 2 (Column 4), and so on. See Section 2.3.1 of the Technical Guidelines for a discussion of selecting the Base Period.
 - e. If reporting Base Period data, calculate a simple average for the Base Period by summing the output values reported under Year 1 through Year 4 (Columns 3 through 6) and dividing this total by the number of years in the Base Period. Enter the result under average (Column 7). Note that if using INDEXED output measures, the Base Period average (Item D, Column 7) index number should be set equal to 100.
 - f. If reporting Reporting Year data, enter the value for the PHYSICAL, ECONOMIC, or INDEXED measure under the Reporting Year column.
- 2. Is the Reporting Year Output Equal To or Greater Than the Base Period Average Output?** Check “Yes” or “No.” If No, you may *report but not register* reductions on this addendum. Go to Question 4.
- 3. If Providing an Output Measure Not Described in the Technical Guidelines, Indicate the Reason Why Alternative Measure Was Selected.** If the output measure is not described in the Technical Guidelines (see Table 2.2 of the Technical Guidelines), use the check boxes to indicate the reason for selecting an alternate output measure.

- 4. Define and Describe the Output Measure Used and Provide a Rationale for Why This Measure Was Selected.** Use the space provided to define and describe the output measure used.

Part B. Emissions and Emission Reductions

- 1. Enter Emissions and Calculate Emission Reductions.** Enter Base Period emissions data under Item E and Reporting Year data under Item F in metric tons CO₂e as recorded in your entity or subentity emissions inventory (for an entity Schedule I, Section 2, Part D; for a subentity Addendum A, Part C as attached in Schedule II, Section 2). Enter the total quantity of direct emissions in Column 2 as entered in Part C, Item A of your entity or subentity emission inventory. Be sure the direct emissions include any CO₂ captured and sequestered in geologic reservoirs (onsite and offsite). Enter indirect emissions from purchased energy in Column 3 as recorded in Part D, Item C (Indirect Emissions from Purchased Energy for Calculation of Emission Reductions) of your entity emissions inventory or Part C, Item C of your subentity emissions inventory. Enter other indirect emissions in Column 4 as recorded in Part D, Item H of your entity emissions inventory or Part C, Item H of your subentity emissions inventory. Calculate direct, indirect from purchased energy and other indirect emission reductions by subtracting the Reporting Year emissions (as entered in Item F) from the Base Year emissions (as entered in Item E). Enter the result in either Item G if you intend to *register* the emission reductions or Item H if you intend to *report but not register* the emission reductions.
- 2. Identify and Describe the Types of Actions That Were the Likely Causes of the Reductions Achieved.** Enter the code for each action that was a likely cause of the emission reduction (see action type codes in Appendix M). Use the space provided to briefly describe each action.
- 3. Identify the Cause(s) of the Emission Reduction(s).** Select the applicable check boxes corresponding to the causes of the emission reductions achieved by your entity or subentity. If the reduction is the result of a government requirement, check the applicable requirement types (Federal, State and/or Local). If you are reporting for a foreign subentity and the reductions were caused by a requirement of a foreign government, check “Government requirement” and “Local requirement.”
- 4. Summarize Benefits and Costs of the Actions Taken To Reduce Greenhouse Gas Emissions (Optional).** Reporters may use the space provided to record information on the benefits and costs of the actions taken to reduce emissions, such as the expected rates of return, life cycle costs, or benefit to cost ratios, using appropriate discount rates.

Part C. Distribution of Emission Reductions to Other 1605(b) Reporters

Complete Part C if you have distributed the reductions reported by the entity or subentity in Part B, Question 1 to another reporter to the Voluntary Reporting of Greenhouse Gases (1605(b)) Program.

- 1. Where Applicable, Enter Emission Reductions Distributed to Other 1605(b) Reporters.** For each emission reduction distributed, enter the Name of Recipient receiving the reduction in Column 1, enter the Emission Type distributed (Direct, Indirect from Purchased Energy, and Other Indirect) in Column 2, enter the Units in which the reduction is denominated (metric tons) in Column 4, and enter the quantity of the reduction in Column 5. The reduction distributed must be recorded in carbon dioxide equivalent; therefore, CO₂e has been printed under Gas in Column 3. Sum the total direct, indirect, or other indirect reductions and enter these amounts in the specified Total rows.

B3. Changes in Carbon Storage

Complete Addendum B3 if you have changes in carbon storage from Schedule I, Section 2, Part B, Question 4 or from Addendum A, Part B, Question 4, as attached to Schedule II, Section 2. If you are reporting reductions for a subentity, enter the name of the subentity in the space provided.

Part A. Terrestrial Carbon Flux

- 1. Enter Reporting Year Inventory of Terrestrial Carbon Flux.** If you are reporting for an entity, enter values for Reporting Year Carbon Stock Change or Carbon Flux from Schedule I, Section 2, Part B, Question 4h. If you are reporting for a subentity, enter values for Reporting Year Carbon Stock Change or Carbon Flux from Addendum A, Part B, Question 4h, as attached to Schedule II, Section 2. If you are reporting aggregated emissions by gas, enter the values for Carbon Flux in Schedule I, Section 2, Part A for an entity-wide report or from Addendum A, Part A for a subentity.
- 2. Identify and Describe the Types of Actions That Were the Likely Causes of the Reductions Achieved.** Enter the code for each action that was a likely cause of the emission reduction (see action type codes in Appendix M). Use the space provided to describe each action briefly.
- 3. Identify the Cause(s) of the Emission Reduction(s).** Select the applicable check boxes corresponding to the causes of the emission reductions achieved by your entity or subentity. If the reduction is the result of a government requirement, check the applicable requirement types (Federal, State and/or Local). If you are reporting for a foreign subentity and the reductions were caused by a requirement of a foreign government, check "Government requirement" and "Local requirement."
- 4. Summarize Benefits and Costs of the Actions Taken To Reduce Greenhouse Gas Emissions (Optional).** Reporters may use the space provided to record information on the benefits and costs of the actions taken to reduce emissions, such as the expected rates of return, life cycle costs, or benefit to cost ratios, using appropriate discount rates.

Part B. Distribution of Emission Reductions to Other 1605(b) Reporters

Complete Part B if you have distributed the reductions reported to another reporter to the Voluntary Reporting of Greenhouse Gases (1605(b)) Program.

- 1. Where Applicable, Enter Emission Reductions Distributed to Other 1605(b) Reporters.** For each emission reduction distributed, enter the name of the entity receiving the reduction in Column 1, enter the units in which the reduction is denominated (metric tons) in Column 3, and the amount of the reduction in Column 4.

B4. Changes in Avoided Emissions

Complete Addendum B4 if you intend to calculate reductions resulting from the sale of energy products using the changes in avoided emissions method for your entity or subentity. If you are reporting reductions for a subentity, enter the name of the subentity in the space provided.

Part A. Generated Energy Source and Characteristics

- 1. Did the Entity or Subentity Emit Greenhouse Gases in the Base Period (including any capacity acquired since the Base Period)?** Check “Yes” if your entity or subentity emitted greenhouse gases in the Base Period. If you have checked “Yes,” you must estimate reductions using Addendum B5, Emission Reductions from Energy Generation and Distribution and readjust your Base Period to include any emission sources associated with energy generation capacity acquired since the Base Period. Check “No” if your entity or subentity emitted no emissions in the Base Period and proceed to Question 2.
- 2. Has the Entity or Subentity Acquired or Divested Generation Capacity Since the Base Period?** If your entity or subentity has acquired or divested energy generation capacity since the Base Period, check “Yes” and proceed to Question 3. Check “No” if energy generating capacity has not been acquired during the Base Period and proceed to Question 4.
- 3. Was the Acquired or Divested Capacity Operational During the Base Period for the Entity or Subentity?** Check “Yes” if the added energy generation capacity was operational during the Base Period. (You must adjust the Base Period Energy Sold to reflect this added capacity.) Check “No” if the added capacity was not operational during the Base Period.
- 4. Identify Energy Product Type Sold.** Identify the energy product sold by checking the appropriate box for “Electricity,” “Steam,” “Hot water,” or “Chilled water.”

Part B. Energy Generation, Emissions, and Emission Reductions

- 1. Activity Data, Emission Coefficients, Conversion Factors, and Emission Reductions.**
 - a. Select Geographic Scope of the Avoided Emissions Benchmark(s) (based on the regions in Appendix F).** Select the appropriate geographic scope from the following: “Single Domestic Region,” “Multiple Domestic Regions,” and “Foreign Region(s).” The regions must be the state-based regions identified in Appendix F of these instructions.
 - b. If Reporting Reductions for a Single Domestic Region, Enter the Number of the Region from Appendix F.** If you will be using an avoided emissions benchmark associated with a single domestic region (and not a weighted benchmark), enter the number of the region from Appendix F here. Skip to Question 1c if you will need to use multiple regional benchmarks to calculate your reductions or if the reductions in the addendum apply to foreign sources. As in Question 1a, the regions must be the state-based regions identified in Appendix F of these instructions.
 - c. If Reporting Reductions for Multiple or Foreign Regions, Enter the Weighted Avoided Emissions Benchmark(s) and Briefly Explain How It Was Calculated.** Enter the appropriately weighted domestic or foreign electricity and/or thermal avoided emissions benchmark here. You will need to enter a thermal factor if you are reporting avoided emissions from foreign chilled water generation. If you are producing chilled water from both electric and natural gas chillers, enter a weighted thermal factor. Explain how this benchmark was calculated and identify the

regions or countries to which it applies. See Appendix N for guidance on determining benchmarks for purchased thermal energy.

d. Enter Activity Data, Emission Coefficients, Conversion Factors, and Emission Reductions.

For each energy product sold (Columns 2-5), calculate and enter the following activity data, emission coefficients, conversion factors, and emission reductions in the data table provided:

- **Item A. Base Period Energy Sold.** Enter the quantities of electricity (Column 2), steam (Column 3), hot water (Column 4), and chilled water (Column 5) sold in the Base Period using the indicated units of measure.
- **Item B. Reporting Year Total Emissions.** In metric tons CO₂e, enter the quantity of total emissions associated with producing each energy product sold in the Reporting Year. Enter the total in Column 6.
- **Item C. Reporting Year Energy Generated.** Enter the quantities of electricity (Column 2), steam (Column 3), hot water (Column 4), and chilled water (Column 5) generated in the reporting year using the indicated units of measure.
- **Item D. Reporting Year Emissions Intensity.** Calculate the reporting year emissions intensity for each energy product by dividing Item B by Item C using the indicated units of measure.
- **Item E. Reporting Year Energy Sold.** Enter the quantities of electricity (Column 2), steam (Column 3), hot water (Column 4), and chilled water (Column 5) sold in the Reporting Year using the indicated units of measure.
- **Item F. Reporting Year Incremental Energy Sold.** Calculate the incremental energy sold in the Reporting Year for each energy product by subtracting Item A from Item E.
- **Item G. Avoided Emissions Intensity Benchmark.** Select the appropriate Avoided Emissions Benchmark for the energy product sold from Appendix F for electricity and Appendix N for steam and hot and chilled water. Enter the values for electricity (Column 2), steam (Column 3), hot water (Column 4), and chilled water (Column 5).
- **Item H. Emission Reduction.** Calculate the emission reduction for each energy product by subtracting the Reporting Year emissions intensity (Item D) from the avoided emissions intensity benchmark (Item G) and multiply the result times the Reporting Year incremental energy sold (Item F). Calculate the total emission reduction by summing the emission reduction values in Columns 2 through 5 and enter the result in the total column (Column 6).

2. Identify and Describe the Types of Actions That Were the Likely Causes of the Reductions Achieved.

Enter the code for each action that was a likely cause of the emission reduction (see action type codes in Appendix M). Use the space provided to describe each action briefly.

- 3. Identify the Cause(s) of the Emission Reduction(s).** Select the applicable check boxes corresponding to the causes of the emission reductions achieved by your entity or subentity. If the reduction is the result of a government requirement, check the applicable requirement types (Federal, State and/or Local). If you are reporting for a foreign subentity and the reductions were caused by a requirement of a foreign government, check “Government requirement” and “Local requirement.”

- 4. Summarize Benefits and Costs of the Actions Taken To Reduce Greenhouse Gas Emissions (Optional).** Reporters may use the space provided to record information on the benefits and costs of the actions taken to reduce emissions, such as the expected rates of return, life cycle costs, or benefit to cost ratios, using appropriate discount rates.

Part C. Distribution of Emission Reductions to Other 1605(b) Reporters

Complete Part C if you have distributed the reductions reported by the entity or subentity in Part B, Question 1 to another reporter to the Voluntary Reporting of Greenhouse Gases (1605(b)) Program.

- 1. Where Applicable, Enter Emission Reductions Distributed to Other 1605(b) Reporters.** For each emission reduction distributed, enter the name of recipient receiving the reduction in Column 1, enter the units in which the reduction is denominated (metric tons or kilograms) in Column 3, and the quantity of the reduction in Column 4. The reduction distributed must be recorded in carbon dioxide equivalent; therefore, CO₂e has been printed in Column 2.

B5. Energy Generation and Distribution

Complete Addendum B5 if you intend to calculate reductions resulting from the generation and sale of energy products by your entity or subentity. You must use this method to estimate reductions rather than the change in avoided emissions method if your entity or subentity emitted greenhouse gases in the Base Period.

If you are registering reductions for a subentity, enter the name of the subentity in the space provided.

Part A. Energy Generation and Emissions

1. **Energy Product Type Exported.** Identify the energy product sold by your entity or subentity by checking the appropriate box for “Electricity,” “Steam,” “Hot water,” or “Chilled water.”
2. **Select Geographic Scope of Avoided Emissions Benchmark(s) (based on the regions in Appendix F).** Select the appropriate geographic scope from the following: “Single Domestic Region,” “Multiple Domestic Regions,” and “Foreign Region(s).” The regions must be the state-based regions identified in Appendix F of these instructions.
3. **If Reporting Reductions for a Single Domestic Region, Enter Number of the Region from Appendix F.** If you will be using an avoided emissions benchmark associated with a single domestic region (and not a weighted benchmark), enter the number of the region from Appendix F here. Skip to Question 4 if you will need to use multiple regional benchmarks to calculate your reductions or if the reductions in the addendum apply to foreign sources. As in Question 2, the regions must be the state-based regions identified in Appendix F of these instructions.
4. **If Reporting Reductions for Multiple or Foreign Regions, Enter the Weighted Avoided Emissions Benchmark(s) and Briefly Explain How It Was Calculated.** Enter the appropriately weighted domestic or foreign electricity and/or thermal avoided emissions benchmark here. You will need to enter a thermal factor if you are reporting avoided emissions from foreign chilled water generation. If you are producing chilled water from both electric and natural gas chillers, enter a weighted thermal factor. Explain how this benchmark was calculated and identify the regions or countries to which it applies. See Appendix N for guidance on determining benchmarks for purchased thermal energy.
5. **Emissions, Energy Generation, and Emissions Intensity.** Calculate and enter the following emissions, energy generation, and emissions intensity data for each energy product sold in the table provided. Enter values for electricity in Column 2, steam in Column 3, hot water in Column 4, and chilled water in Column 5.
 - **Item A. Base Period Emissions.** In metric tons CO₂e, enter the quantity of emissions associated with producing each energy product sold in the Base Period. If you are using a multi-year Base Period, enter Base Period Average emissions.
 - **Item B. Base Period Exported Energy.** Enter the quantity of energy exported in the Base Period for each energy product sold (Columns 2-5) using the indicated units of measure. If you are using a multi-year Base Period, enter Base Period Average energy exported.
 - **Item C. Base Period Emissions Intensity.** Calculate the Base Period emissions intensity by dividing Item A by Item B.

- **Item D. Reporting Year Emissions.** In metric tons CO₂e, enter the quantity of total emissions associated with producing each energy product sold in the Reporting Year.
- **Item E. Reporting Year Exported Energy.** Enter the quantity of energy exported in the Reporting Year for each energy product sold (Columns 2-5) using the indicated units of measure.
- **Item F. Reporting Year Emissions Intensity.** Calculate the Reporting Year emissions intensity by dividing Item D by Item E
- **Item G. Reporting Year Incremental Exported Energy.** Calculate the incremental energy exported for each energy product by subtracting Item B from Item E using the indicated units of measure.
- **Item H. Avoided Emissions Benchmark.** Select the appropriate Avoided Emissions Benchmark for the energy product sold from Appendix F for electricity and Appendix N for steam and hot and chilled water using the indicated units of measure.

Part B. Emission Reductions

1. **Calculate and Enter Emission Reductions.** Calculate the following emission reductions and enter the results in metric tons CO₂e in the data table provided:
 - **Item I. Emission Reductions From Improvements in Historical Emissions Intensity.** Subtract Reporting Year emissions intensity (Item F) from Base Period emissions intensity (Item C) and multiply the result by the Base Period exported energy (Item B). Enter the result of this calculation for each energy product sold in Columns 2 through 5.
 - **Item J. Emission Reductions From Incremental Exported Energy.** Subtract Reporting Year emissions intensity (Item F) from the Avoided Emissions Benchmark (Item H) and multiply the result by the Reporting Year incremental exported energy (Item G). Enter the result of this calculation for each energy product sold in Columns 2 through 5.
 - **Item K. Total Emission Reductions From Energy Generation and Exports.** Sum the emission reduction from improvements in historical emissions intensity (Item I) and the emission reduction from incremental changes in generation (Item J) and enter the result for each energy product sold in Columns 2 through 5. Calculate the total emission reduction for all energy products by summing the values in Columns 2 through 5 and enter the total in Column 6.
2. **Identify and Describe the Types of Actions That Were the Likely Causes of the Reductions Achieved.** Enter the code for each action that was a likely cause of the emission reduction (see action type codes in Appendix M). Use the space provided to describe each action briefly.
3. **Identify the Cause(s) of the Emission Reduction(s).** Select the applicable check boxes corresponding to the causes of the emission reductions achieved by your entity or subentity. If the reduction is the result of a government requirement, check the applicable requirement types (Federal, State and/or Local). If you are reporting for a foreign subentity and the reductions were caused by a requirement of a foreign government, check “Government requirement” and “Local requirement.”

- 4. Summarize Benefits and Costs of the Actions Taken To Reduce Greenhouse Gas Emissions (Optional).** Reporters may use the space provided to record information on the benefits and costs of the actions taken to reduce emissions, such as the expected rates of return, life cycle costs, or benefit to cost ratios, using appropriate discount rates.

Part C. Distribution of Emission Reductions to Other 1605(b) Reporters

Complete Part C if you have distributed the reductions reported by the entity or subentity in Part B, Question 1 to another reporter to the Voluntary Reporting of Greenhouse Gases (1605(b)) Program.

- 1. Where Applicable, Enter Emission Reductions Distributed to Other 1605(b) Reporters.** For each emission reduction distributed, enter the name of the recipient receiving the reduction in Column 1, enter the units in which the reduction is denominated (metric tons) in Column 3, and enter the quantity of the reduction in Column 4. The reduction distributed must be recorded in carbon dioxide equivalent; therefore, CO₂e has been printed in Column 3.

B6. Coal Mine Methane Recovery

Complete Addendum B6 if you are applying the action-specific method for calculating emission reductions from coal mine methane recovery as described in 2.4.5.6.1 of the Technical Guidelines pursuant to § 300.8(h)(5) of 10 CFR Part 300 Guidelines for Voluntary Greenhouse Gas Reporting.

If you are reporting reductions for a subentity, enter the name of the subentity in the space provided.

Part A. Action Identification

- 1. Enter Location of Coal Mine(s).** Enter the name and location of each coal mine where methane is recovered.
- 2. Enter Date Methane Recovery Began.** Enter the month and year that methane recovery began. This is the earliest date when a mine listed in Part A, Question 1 began recovering methane.
- 3. Describe Action.** Describe the action taken in the space provided, explaining its basic nature and general characteristics, and the manner in which it reduced emissions. Include all information important to understanding the action and its effects on emissions, as well as any special conditions necessary to replicate its achievements.
- 4. Was the Action Reported Last Year.** Indicate “Yes” if you included this action (for any of the mines listed in Part A, Question 1) on last year’s Form EIA-1605 report. If you did not include the action(s) in last year’s report, or you did not file a Form EIA-1605 report last year, indicate “No.”

Part B. Action Quantification

- 1. Enter Action Characteristics.** For each coal mine reported in Part A, Question 1, enter the seam affected, and the month and year that seam was cut through. If multiple seams have been cut through at a single mine, complete one line of the table for each seam affected.
- 2. Enter Volume of Gas Captured by Source and Disposition.** There are three potential sources of methane from coal mines: 1) ventilation systems; 2) pre-mining degasification; and 3) other degasification methods. There are five potential methods for the disposition of gas captured from each of these sources, which are described below. For each source and disposition method, indicate the volume captured in each year of your Base Period (Columns 2-5) and the volume captured in the Reporting Year (Column 7), each expressed in thousand standard cubic feet (Mscf). Calculate and enter the average volume of gas captured from the affected mines over the Base Period (Column 6). In the bottom row, sum the total volume of gas captured in each year of your Base Period and the Reporting Year. Calculate and enter the average total volume of gas captured from the affected mines over the Base Period.

The methods for disposition of gas recovered from coal mines include:

Flared: Gas is combusted in a flare onsite for the purpose of disposal.

Electricity Used Onsite: Gas is combusted onsite in an internal combustion engine, gas turbine, or other device to generate electricity and the electricity is used onsite.

Electricity Sold to Grid: Gas is combusted onsite in an internal combustion engine, gas turbine, or other device to generate electricity and the electricity is sold offsite to an electric utility or end-use electricity consumer.

Injected Into Pipeline: Captured gas is injected into a pipeline for sale offsite to either an end-use consumer or a natural gas transmission and distribution company.

Direct Use Onsite: Captured gas is combusted onsite to meet onsite non-electric energy demand.

- 3. Enter Average Heat Content of Gas Captured.** For each volume of gas entered in Part B, Question 2 for the Base Period and Reporting Year, enter the average heat content, expressed as British thermal units per standard cubic feet (Btu/scf) (Columns 2-5 and 7). Calculate and enter in units of Btu/scf the average heat content for gas captured over the Base Period for each source and disposition (Column 6).
- 4. Enter Total Energy Content of Gas Captured and Combusted.** Multiply the volume of gas captured for each method of disposition (as reported in Part B, Question 2, above) by the average heat content of the gas captured (as reported in Part B, Question 3, above) by each method of disposition and then divide that figure by 1,000 to calculate the total Btu captured, expressed as million British thermal units (MMBtu), for each method of disposition. Enter the product of this calculation for each year of the Base Period (Columns 2-5) and for the Reporting Year (Column 7). Enter the average total Btu captured for the Base Period for each method of disposition (Column 6). In the bottom row, provide the sum of Btu captured for all methods of disposition for each year of the Base Period and for the Reporting Year.
- 5. Enter Mass of Methane Captured.** Enter the total mass of methane captured, expressed in metric tons CO₂e for each year of your Base Period (Columns 2-5) and for the Reporting Year (Column 7). Enter the average mass of methane captured over the Base Period (Column 6). To calculate the mass of methane captured, use the following steps:
 - a. Divide the total energy content of gas captured (as reported in Part B, Question 4, above) by 1,005 Btu (the standard heat content of pure methane) and multiply this figure by 1,000,000. This will yield the volume of methane flared in standard cubic feet (scf).
 - b. Divide this figure by 1,000 to put it into Mscf (thousand standard cubic feet).
 - c. Multiply the volume of methane captured by the density of methane (42.28 pounds per Mscf). This will provide the total weight of methane captured expressed as pounds.
 - d. Divide total pounds methane by 2204.62 to derive metric tons methane.
 - e. Convert metric tons methane to metric tons CO₂e by multiplying by 25 (the global warming potential of methane).

Part C. Emission Reductions

1. Calculate Changes in Methane Capture.

- **Item A.** Enter the average total mass of methane captured in the Base Period in metric tons CO₂e from Part B, Question 5, Column 6, above.
- **Item B.** Enter the total mass of methane captured in the Reporting Year in metric tons CO₂e from Part B, Question 5, Column 7, above.

- **Item C.** Enter the difference yielded by subtracting the average mass of methane captured in the Base Period from the total mass of methane captured in the Reporting Year (B – A).
- 2. Calculate Changes in Disposition of Electricity Generation From Captured Methane.** Enter information on electricity use onsite and electricity sold offsite under Items D and E, respectively. For each potential disposition, enter in Columns 2 through 5 the amount of electricity generated, in units of megawatt-hours (MWh), for each year of your Base Period. In Column 7 enter the amount of electricity generated (MWh) in the Reporting Year. In Column 6, calculate and enter the average amount of electricity generated from the captured gas over the Base Period. Calculate and enter total generation under Item F. For Columns 2 through 5 and 7, sum the total electricity generated in each year of your Base Period and the Reporting Year, respectively. In Column 6, calculate and enter the average total generation from the captured gas over the Base Period.
- 3. Carbon Dioxide Displaced From Electricity Used Onsite (avoided emissions).**
- a. Select Geographic Scope of the Avoided Emissions Benchmark (based on the regions in Appendix F).** Select the appropriate geographic scope from the following: “Single Domestic Region,” “Multiple Domestic Regions,” and “Foreign Region(s).” The regions must be the state-based regions identified in Appendix F of these instructions.
 - b. If Reporting Reductions for a Single Domestic Region, Enter the Number of the Region from Appendix F.** If you will be using an avoided emissions benchmark associated with a single domestic region (and not a weighted benchmark), enter the number of the region from Appendix F here. Skip to Question 3c if you will need to use multiple regional benchmarks to calculate your reductions or if the reductions in the addendum apply to foreign sources. As in Question 3a, the regions must be the state-based regions identified in Appendix F of these instructions.
 - c. If Reporting Reductions for Multiple or Foreign Regions, Enter the Weighted Avoided Emissions Benchmark(s) and Briefly Explain How It Was Calculated.** Enter the approximately weighted domestic or foreign electricity avoided emissions benchmark here. Explain how this benchmark was calculated and identify the regions or countries to which it applies. The avoided emissions benchmark for electricity must be less than or equal to 0.9 metric tons CO₂e/MWh as described in 2.4.4.2.1 of the Technical Guidelines.
 - d. Calculate Carbon Dioxide Displaced From Electricity Used Onsite.**
 - **Item G.** Enter the average MWh of electricity used onsite for your Base Period from Part C, Question 2, Item D, Column 6, above.
 - **Item H.** Enter the total MWh of electricity used onsite for your Reporting Year from Part C, Question 2, Item D, Column 7, above.
 - **Item I.** Calculate and enter the Reporting Year incremental electricity used onsite by subtracting the average MWh of electricity used onsite in your Base Period (Item G) from the total MWh used onsite in the Reporting Year (Item H). If the incremental amount is negative, no reductions were generated in your Reporting Year from electricity used onsite; therefore, you may skip to Part C, Question 4.
 - **Item J.** Enter the total emissions (metric tons CO₂e) from electricity used onsite during the Reporting Year.

- **Item K.** Calculate and enter the emissions intensity of electricity used onsite during the Reporting Year by dividing Item J (metric tons CO₂e) by Item H (MWh).
- **Item L.** Enter the applicable Avoided Emissions Benchmark for electricity from Appendix F (for a single U.S. region) or the weighted/foreign benchmark as entered in Question 3c above.
- **Item M.** Calculate your Emission Reductions (metric tons CO₂e) by subtracting Item K from Item L, and multiplying the result by Item I.

4. Calculate Carbon Dioxide Displaced From Electricity Sales (avoided emissions).

- a. Select Geographic Scope of the Avoided Emissions Benchmark (based on the regions in Appendix F).** Select the appropriate geographic scope from the following: “Single Domestic Region,” “Multiple Domestic Regions,” and “Foreign Region(s).” The regions must be the state-based regions identified in Appendix F of these instructions.
- b. If Reporting Reductions for a Single Domestic Region, Enter the Number of the Region from Appendix F.** If you will be using an avoided emissions benchmark associated with a single domestic region (and not a weighted benchmark), enter the number of the region from Appendix F here. Skip to Question 4c if you will need to use multiple regional benchmarks to calculate your reductions or if the reductions in the addendum apply to foreign sources. As in Question 4a, the regions must be the state-based regions identified in Appendix F of these instructions.
- c. If Reporting Reductions for Multiple or Foreign Regions, Enter the Weighted Avoided Emissions Benchmark(s) and Briefly Explain How It Was Calculated.** Enter the approximately weighted domestic or foreign electricity avoided emissions benchmark here. Explain how this benchmark was calculated and identify the regions or countries to which it applies. The avoided emissions benchmark for electricity must be less than or equal to 0.9 metric tons CO₂e/MWh as described in 2.4.4.2.1 of the Technical Guidelines.
- d. Calculate Carbon Dioxide Displaced From Electricity Sales.**
 - **Item N.** Enter the average electricity sales during your Base Period (MWh) from Part C, Question 2, Item E, Column 6.
 - **Item O.** Enter the electricity sales during your Reporting Year (MWh) from Part C, Question 2, Item E, Column 7.
 - **Item P.** Calculate and enter the incremental amount of electricity (MWh) sold in the Reporting Year by subtracting the average MWh of electricity sold in your Base Period (Item N) from the total MWh sold in the Reporting Year (Item O). If the incremental amount is negative, and no reductions were generated in your Reporting Year from electricity sales, you may skip to Part C, Question 5.
 - **Item Q.** Enter the total emissions (metric tons CO₂e) from electricity sold during the Reporting Year.
 - **Item R.** Calculate and enter the emissions intensity of electricity sold during the Reporting Year by dividing Item Q (metric tons CO₂e) by Item O (MWh).

- **Item S.** Enter the applicable Avoided Emissions Benchmark for electricity from Appendix F (for a single U.S. region) or the weighted/foreign benchmark as entered in Question 4c above.
- **Item T.** Calculate your emission reductions (metric tons CO₂e) by subtracting Item R from Item S, and multiplying the result by Item P.

5. Calculate Carbon Dioxide Emissions From Flaring.

- **Item U.** Enter Base Period average methane flared (MMBtu) from Part B, Question 4, Column 6.
- **Item V.** Enter Reporting Year quantity of methane flared (MMBtu) from Part B, Question 4, Column 7.
- **Item W.** Calculate and enter the change in methane flared (MMBtu) by subtracting Item U from Item V.
- **Item X.** Calculate the change in carbon dioxide emissions from flaring by multiplying the quantity of gas flared in MMBtu by the emission factor for flared natural gas (54.71 kg CO₂/MMBtu) and dividing by 1,000 to convert kilograms of carbon dioxide to metric tons.

6. Summarize Emission Reductions.

- **Item Y.** In the Direct and TOTAL Columns, enter the increase in methane captured value (metric tons CO₂e) from Item C.
- **Item Z.** In the Avoided and TOTAL Columns, enter the carbon dioxide displaced from electricity used onsite value (metric tons CO₂e) from Item M.
- **Item AA.** In the Avoided and TOTAL Columns, enter the carbon dioxide displaced from electricity sales value (metric tons CO₂e) from Item T.
- **Item BB.** In the Direct and TOTAL Columns, enter the change in carbon dioxide emissions from flaring (metric tons CO₂e) from Item X.
- **Item CC.** Calculate and enter the net change in greenhouse gas emissions. In the TOTAL Column, add Items Y, Z, and AA, and subtract Item BB from the sum. Enter the result in the TOTAL Column in Row CC.

7. Identify and Describe the Types of Actions That Were the Likely Cause of the Reductions

Achieved. Enter the code for each action that was a likely cause of the emission reduction (see action type codes in Appendix M). Use the space provided to describe each action briefly.

- 8. Identify Cause(s) of the Emission Reduction(s).** Check the applicable check boxes corresponding to the causes of the emission reductions achieved by your entity or subentity. If the reduction is the result of a government requirement, check the applicable requirement types (Federal, State and/or Local). If you are reporting for a foreign subentity and the reductions were caused by a requirement of a foreign government, check “Government requirement” and “Local requirement.”

- 9. Summarize Benefits and Costs of the Actions Taken To Reduce Greenhouse Gas Emissions (Optional).** Reporters may use the space provided to record information on the benefits and costs of the actions taken to reduce emissions, such as the expected rates of return, life cycle costs, or benefit to cost ratios, using appropriate discount rates.

Part D. Distribution of Emission Reductions to Other 1605(b) Reporters

Complete Part D if you have distributed the reductions reported by the entity or subentity in Part C, Question 6 to another reporter to the Voluntary Reporting of Greenhouse Gases (1605(b)) Program.

- 1. Where Applicable, Enter Emission Reductions Distributed to Other 1605(b) Reporters.** For each emission reduction distributed, enter the name of the recipient receiving the reduction in Column 1, enter the units in which the reduction is denominated (metric tons) in Column 3, and the quantity of the reduction in Column 4. The reduction distributed must be recorded in carbon dioxide equivalent; therefore, CO₂e has been printed in Column 2.

B7. Landfill Methane Recovery

Complete Addendum B7 if you are using the action-specific method for calculating emission reductions from landfill methane recovery as described in 2.4.5.6.2 of the Technical Guidelines pursuant to §300.8(h)(5) of 10 CFR Part 300 Guidelines for Voluntary Greenhouse Gas Reporting.

If you are reporting reductions for a subentity, enter the name of the subentity in the space provided.

Part A. Action Identification

- 1. Enter Location of Landfill(s).** Enter the name and location of each landfill where methane recovery occurred.
- 2. Enter Date Methane Recovery Began.** Enter the month and year the methane recovery was initiated. This is the earliest date when a landfill listed in Part A, Question 1 began capturing methane.
- 3. Describe Action.** Describe the action taken in the space provided, explaining its basic nature, general characteristics, and the manner in which it reduced emissions. Include all information important to understanding the action and its effects on emissions, as well as any special conditions necessary to replicate its achievements.
- 4. Was the Action Reported Last Year.** Indicate “Yes” if you included this action (for any of the landfills listed in Part A, Question 1) on last year’s Form EIA-1605 report. If you did not include the action(s) in last year’s report, or you did not file a Form EIA-1605 report last year, indicate “No.”

Part B. Action Quantification

- 1. Enter Action Characteristics.** For each landfill reported in Part A, Question 1, enter the year the landfill opened and the year the landfill was closed, if it has closed. Also enter the year a gas recovery system was put into place and an estimate of waste in place in the landfill at the end of the Reporting Year in million metric tons of waste.
- 2. Enter Volume of Landfill Gas Captured and Disposition.** There are six potential methods for the disposition of captured gas, which are described below. For each method, indicate the volume captured in each year of your Base Period (Columns 2-5) and the volume captured in the Reporting Year (Column 7), each expressed in thousand standard cubic feet (Mscf). Calculate and enter the average volume of gas captured from the affected facilities over the Base Period (Column 6). In the bottom row, sum the total volume of gas captured in each year of your Base Period and the Reporting Year. Calculate and enter the average total volume of gas captured from the affected facilities over the Base Period.

The methods for disposition of gas from landfills include:

Flared: Gas is combusted in a flare onsite for the purpose of disposal.

Electricity Used Onsite: Gas is combusted onsite in an internal combustion engine, gas turbine, or other device to generate electricity and the electricity is used onsite.

Electricity Sold Offsite: Gas is combusted onsite in an internal combustion engine, gas turbine, or other device to generate electricity and the electricity is sold offsite to an electric utility or end-use electricity consumer.

Injected Into Pipeline: Captured gas is cleaned and upgraded to match pipeline gas specifications, and is injected into a pipeline for sale offsite to either an end-use consumer or a natural gas transmission and distribution company.

Direct Use Onsite: Captured gas is combusted onsite to meet onsite non-electric energy demand.

Direct Use Offsite: Captured gas is transported offsite and combusted as a medium-Btu fuel for meeting non-electric energy demand.

3. **Enter Average Heat Content of Gas Captured.** For each volume of gas entered in Part B, Question 2 for the Base Period and Reporting Year, enter the average heat content, expressed as British thermal units per standard cubic feet (Btu/scf) (Columns 2-5 and 7).
4. **Enter Total Energy Content of Gas Captured and Combusted.** Multiply the volume of gas captured for each method of disposition (as reported in Part B, Question 2, above) by the average heat content of the gas captured (as reported in Part B, Question 3, above) by each method of disposition and then divide that figure by 1,000 to calculate the total Btu captured, expressed as million British Thermal Units (MMBtu), for each method of disposition. Enter the product of this calculation for each year of the Base Period (Columns 2-5) and for the Reporting Year (Column 7). Enter the average total Btu captured for the Base Period for each method of disposition (Column 6). In the bottom row, provide the sum of Btu captured for all methods of disposition for each year of the Base Period and for the Reporting Year. Calculate and enter the average total Btu captured for the Base Period.
5. **Enter Mass of Methane Captured.** Enter the total mass of methane captured, expressed in metric tons carbon dioxide equivalent (metric tons CO₂e) for each year of your Base Period (Columns 2-5) and for the Reporting Year (Column 7). Enter the average mass of methane captured over the Base Period (Column 6). To calculate the mass of methane captured, use the following steps:
 - a. Divide the energy content of gas captured (as reported in Part B, question 4, above) by 1,005 Btu (the standard heat content of pure methane) and multiply this number by 1,000,000. This will yield the volume of methane flared in standard cubic feet.
 - b. Divide this figure by 1,000 to put it in Mscf (thousand standard cubic feet).
 - c. Multiply the volume of methane captured by the density of methane (42.28 pounds per Mscf). This will provide the total weight of methane captured expressed as pounds.
 - d. Divide total pounds methane by 2204.62 to derive metric tons methane.
 - e. Convert metric tons methane to metric tons CO₂e by multiplying by 25 (the global warming potential of methane).

Part C. Emission Reductions

1. Calculate Changes in Methane Capture

- **Item A.** Enter the average total mass of methane captured in the Base Period in metric tons CO₂e from Part B, Question 5, Column 6, above.
- **Item B.** Enter the total mass of methane captured in the Reporting Year in metric tons CO₂e from Part B, Question 5, Column 7, above.
- **Item C.** Enter the difference yielded by subtracting the average mass of methane captured in the Base Period from the total mass of methane captured in the Reporting Year (B – A).

2. Calculate Changes in Disposition of Electricity Generation From Captured Methane. Enter information on electricity use onsite and electricity sold offsite under Items D and E, respectively. For each potential disposition, enter in Columns 2 through 5 the amount of electricity generated, in units of megawatt-hours (MWh), in each year of your Base Period. In Column 7, enter the amount of electricity generated (MWh) in the Reporting Year. In Column 6, calculate and enter the average amount of electricity generated from the captured gas over the Base Period. Calculate and enter total generation under Item F. For Columns 2 through 5 and 7, sum the total electricity generated in each year of your Base Period and the Reporting Year, respectively. In Column 6, calculate and enter the average total generation from the captured gas over the Base Period.

3. Carbon Dioxide Displaced From Electricity Used Onsite (avoided emissions).

- a. Select Geographic Scope of the Avoided Emissions Benchmark (based on the regions in Appendix F).** Select the appropriate geographic scope from the following: “Single Domestic Region,” “Multiple Domestic Regions,” and “Foreign Region(s).” The regions must be the state-based regions identified in Appendix F of these instructions.
- b. If Reporting Reductions for a Single Domestic Region, Enter the Number of the Region from Appendix F.** If you will be using an avoided emissions benchmark associated with a single domestic region (and not a weighted benchmark), enter the number of the region from Appendix F here. Skip to Question 3c if you will need to use multiple regional benchmarks to calculate your reductions or if the reductions in the addendum apply to foreign sources. As in Question 3a, the regions must be the state-based regions identified in Appendix F of these instructions.
- c. If Reporting Reductions for Multiple or Foreign Regions, Enter the Weighted Avoided Emissions Benchmark(s) and Briefly Explain How It Was Calculated.** Enter the approximately weighted domestic or foreign electricity avoided emissions benchmark here. Explain how this benchmark was calculated and identify the regions or countries to which it applies. The avoided emissions benchmark for electricity must be less than or equal to 0.9 metric tons CO₂e/MWh as described in 2.4.4.2.1 of the Technical Guidelines.
- d. Calculate Carbon Dioxide Displaced From Electricity Used Onsite.**
 - **Item G.** Enter the average MWh of electricity used onsite for your Base Period from Part C, Question 2, Item D, Column 6, above.

- **Item H.** Enter the total MWh of electricity used onsite for your Reporting Year from Part C, Question 2, Item D, Column 7, above.
- **Item I.** Calculate and enter the Reporting Year incremental electricity used onsite by subtracting the average MWh of electricity used onsite in your Base Period (Item G) from the total MWh used onsite in the Reporting Year (Item H). If the incremental amount is negative, no reductions were generated in the Reporting Year from electricity used onsite; therefore, you may skip to Part C, Question 4.
- **Item J.** Enter the total emissions (metric tons CO₂e) from electricity used onsite during the Reporting Year. *Note: Include emissions from supplemental fossil fuel use only. If there was no supplemental fossil fuel used, enter zero.*
- **Item K.** Calculate and enter the emissions intensity of electricity used onsite during the Reporting Year by dividing Item J (metric tons CO₂e) by Item H (MWh). If there was no supplemental fossil fuel used, enter zero.
- **Item L.** Enter the applicable Avoided Emissions Benchmark for electricity from Appendix F (for a single U.S. region) or the weighted/foreign benchmark as entered in 3c above.
- **Item M.** Calculate your emission reductions (metric tons CO₂e) by subtracting Item K from Item L, and multiplying the result by Item I.

4. Carbon Dioxide Displaced From Electricity Sales (avoided emissions).

- a. **Select Geographic Scope of Avoided Emissions Benchmark (based on the regions in Appendix F).** Select the appropriate geographic scope from the following: “Single Domestic Region,” “Multiple Domestic Regions,” and “Foreign Region(s).” The regional distinctions should be based on the EIA regions in Appendix F of these instructions.
- b. **If Reporting Reductions for a Single Domestic Region, Enter Number of the Region (1 through 15) from Appendix F.** If you will be using an avoided emissions benchmark associated with a single domestic region (and not a weighted benchmark), enter it here. Skip to Question 4c if you will need to use multiple regional benchmarks to calculate your reductions or if the reductions in the addendum apply to foreign sources. As in Question 4a, the regional distinctions should be based on the EIA regions in Appendix F of these instructions.
- c. **If Reporting Reductions for Multiple or Foreign Regions, Enter the Weighted Avoided Emissions Benchmark and Briefly Explain How it was Calculated.** Enter the appropriately weighted domestic or foreign avoided emissions benchmark here. You will need to explain how this benchmark was calculated and the regions to which it applies. The avoided emissions benchmark for electricity must be less than or equal to 0.9 metric tons CO₂e/MWh as described in 2.4.4.2.1 of the Technical Guidelines.
 - **Item N.** Enter the average electricity sales during your Base Period (MWh) from Part C, Question 2, Item E, Column 6.
 - **Item O.** Enter the electricity sales during your Reporting Year (MWh) from Part C, Question 2, Item E, Column 7.

- **Item P.** Calculate and enter the incremental amount of electricity (MWh) sold in the Reporting Year by subtracting the average MWh of electricity sold in your Base Period (Item N) from the total MWh sold in the Reporting Year (Item O). If the incremental amount is negative, no reductions were generated in your Reporting Year from electricity sales, and you may skip to Part C, Question 5.
- **Item Q.** Enter the total emissions (metric tons CO₂e) from electricity sold during the Reporting Year. *Note: Include emissions from supplemental fossil fuel use only. If there was no supplemental fossil fuel used, enter zero.*
- **Item R.** Calculate and enter the emissions intensity of electricity sold during the Reporting Year by dividing Item Q (metric tons CO₂e) by Item O (MWh). If there was no supplemental fossil fuel used, enter zero.
- **Item S.** Enter the applicable Avoided Emissions Benchmark for electricity from Appendix F (for a single U.S. region) or the weighted/foreign benchmark as entered in 4c above.
- **Item T.** Calculate your Emissions Reductions (metric tons CO₂e) by subtracting Item R from Item S, and multiplying the result by Item P.

5. Calculate Carbon Dioxide Emission Displaced by Methane Supplied to a Natural Gas Distribution Network.

- **Item U.** Enter the average annual quantity of methane supplied to a natural gas distribution network in the Base Period in MMBtu.
- **Item V.** Enter the quantity of methane supplied to a natural gas distribution network in the Reporting Year in MMBtu.
- **Item W.** Calculate the incremental quantity of methane supplied to a natural gas distribution network by subtracting Item U from Item V. Enter the result in Item W, Column 3.
- **Item X.** Enter the emissions factor for natural gas from Appendix H.
- **Item Y.** Calculate the CO₂ emissions displaced by methane supplied to a natural gas distribution network by multiplying Item W by Item X. Enter the result under Item Y, Column 3.

6. Summarize Emission Reductions.

- **Item Z.** In the Direct and TOTAL Columns (Columns 3 and 6), enter the increase in methane captured value (metric tons CO₂e) from Item C.
- **Item AA.** In the Avoided and TOTAL Columns (Columns 5 and 6), enter the carbon dioxide displaced from electricity used onsite value (metric tons CO₂e) from Item M.
- **Item BB.** In the Avoided and TOTAL Columns (Columns 5 and 6), enter the carbon dioxide displaced from electricity sales value (metric tons CO₂e) from Item T.

- **Item CC.** In the Indirect and TOTAL Columns (Columns 4 and 6), enter the carbon dioxide emissions displaced by methane supplied to a natural gas distribution network from Item Y.
- **Item DD.** Add the values in the TOTAL Column entered under Items Z, AA, BB, and CC and enter the result in Item DD TOTAL Column.

- 7. Identify and Describe the Types of Actions That Were the Likely Causes of the Reductions Achieved.** Enter the code for each action that was a likely cause of the emission reduction (see action type codes in Appendix M). Use the space provided to describe each action briefly.
- 8. Identify the Cause(s) of the Emission Reduction(s).** Select the applicable check boxes corresponding to the causes of the emission reductions achieved by your entity or subentity. If the reduction is the result of a government requirement, check the applicable requirement types (Federal, State and/or Local). If you are reporting for a foreign subentity and the reductions were caused by a requirement of a foreign government, check “Government requirement” and “Local requirement.”
- 9. Summarize Benefits and Costs of the Actions Taken To Reduce Greenhouse Gas Emissions (Optional).** Reporters may use the space provided to record information on the benefits and costs of the actions taken to reduce emissions, such as the expected rates of return, life cycle costs, or benefit to cost ratios, using appropriate discount rates.

Part D. Distribution of Emission Reductions to Other 1605(b) Reporters

Complete Part D if you have distributed the reductions reported by the entity or subentity in Part C, Question 5 to another reporter to the Voluntary Reporting of Greenhouse Gases (1605(b)) Program.

- 1. Where Applicable, Enter Emission Reductions Distributed to Other 1605(b) Reporters.** For each emission reduction distributed, enter the name of the recipient receiving the reduction in Column 1, enter the units in which the reduction is denominated (metric tons) in Column 3, and the enter quantity of the reduction in Column 4. The reduction distributed must be recorded in carbon dioxide equivalent; therefore, CO₂e has been printed in Column 2.

B8. Geologic Sequestration

Complete Addendum B8 when using the action-specific method for calculating emission reductions from geologic sequestration of carbon dioxide as described in 2.4.5.6.5 of the Technical Guidelines pursuant to §300.8(h)(5) of 10 CFR Part 300 Guidelines for Voluntary Greenhouse Gas Reporting.

If you are reporting reductions for a subentity, enter the name of the subentity in the space provided.

Part A. Action Identification

- 1. Enter the Name and Location of CO₂ Injection Project.** Enter the name, location, and characteristics of each facility where geologic sequestration occurred.
- 2. Enter the Date CO₂ Injection Began.** Enter the month and year the action was initiated. This is the earliest date when a facility listed in Part A, Question 1 began CO₂ injection for geologic sequestration.
- 3. Describe the Action.** Describe the action taken in the space provided, explaining its basic nature and general characteristics, and the manner in which it reduced emissions. Include all information important to understanding the action and its effects on emissions, as well as any special conditions necessary to replicate its achievements.
- 4. Was the Action Reported Last Year?** Indicate “Yes” if you included this action (for any of the injection projects listed in Part A, Question 1) on last year’s Form EIA-1605 report. If you did not include the action(s) in last year’s report, or you did not file a Form EIA-1605 report last year, indicate “No.”
- 5. Is the Reporting Entity Responsible for the Injection of CO₂ Into a Permanent Storage Reservoir?** Check “Yes” or “No” to indicate whether the entity is responsible.
- 6. If Answer to Question 5 is No, Does Reporter Have a Written Agreement With the Sequestering Party Allowing the Reporter to Claim the Reductions?** Check the appropriate box. If “Not-applicable,” enter an explanation in the space provided.

Part B. Action Quantification

- 1. Enter Source of Carbon Dioxide Sequestered in Current Reporting Year.** Complete a row for each different source of carbon dioxide captured or acquired in the current Reporting Year. Enter the name of each source in Column 1 and its location in Column 2. Enter the quantity of carbon dioxide captured from anthropogenic sources in Column 3 and the quantity of anthropogenic CO₂ acquired via transfer or purchase from another entity in Column 4. Enter the quantity acquired via transfer or purchase from another entity (for which the entity is deemed responsible through a written agreement). An entity should only claim reductions for CO₂ acquired and sequestered in accordance with a written agreement. Enter the total carbon dioxide obtained from each source in Column 5. Include in Column 6 the name of the ultimate storage site where each quantity of carbon dioxide was sequestered. In Item B, sum the quantities of carbon dioxide and indicate the unit of measure. Enter all carbon dioxide quantities in metric tons CO₂e.
- 2. Enter Amount Sequestered in Current Reporting Year.** For each storage site where carbon dioxide was sequestered in the current Reporting Year, complete a new row starting with Item C1 if

the carbon dioxide was sequestered by the entity, and starting with Item D1 if the carbon dioxide was sequestered by a third party. Indicate whether the carbon dioxide was injected for enhanced resource recovery, and enter the quantity injected, the quantity that leaked, the monitoring method used, and the net carbon dioxide sequestered during the current Reporting Year. In Row E, sum the quantities of carbon dioxide. Enter all carbon dioxide quantities in metric tons CO₂e.

- 3. Enter the Average Amount Sequestered in Base Period.** For each storage site where carbon dioxide was sequestered in the Base Period, complete a new row starting with Item F1 if the carbon dioxide was sequestered by the entity, and starting with Item G1 if the carbon dioxide was sequestered by a third party. Indicate whether the carbon dioxide was injected for enhanced resource recovery, and enter the average annual quantity injected, the average annual quantity that leaked, the monitoring method used, and the average annual net carbon dioxide sequestered during the Base Period. In Row H, sum the quantities of carbon dioxide. Enter all carbon dioxide quantities in metric tons CO₂e.

Part C. Emission Reductions

- 1. Calculate Emission Reductions.** For Item I, subtract the total carbon dioxide sequestered in the Base Year (Item H7) from the total carbon dioxide sequestered in the current Reporting Year (Item E7) to yield the total emission reductions expressed in metric tons CO₂e.
- 2. Identify and Describe the Types of Actions That Were the Likely Causes of the Reductions Achieved.** Enter the code for each action that was a likely cause of the emission reduction (see action type codes in Appendix M). Use the space provided to describe each action briefly.
- 3. Identify the Cause(s) of the Emission Reduction(s).** Select the applicable check boxes corresponding to the causes of the emission reductions achieved by your entity or subentity. If the reduction is the result of a government requirement, check the applicable requirement types (Federal, State and/or Local). If you are reporting for a foreign subentity and the reductions were caused by a requirement of a foreign government, check “Government requirement” and “Local requirement.”
- 4. Summarize Benefits and Costs of the Actions Taken to Reduce Greenhouse Gas Emissions (Optional).** Reporters may use the space provided to record information on the benefits and costs of the actions taken to reduce emissions, such as the expected rates of return, life cycle costs, or benefit to cost ratios, using appropriate discount rates.

Part D. Distribution of Emission Reductions to Other 1605(b) Reporters

Complete Part D if you have distributed the reductions reported by the entity or subentity in Part C, Question 1, above to another reporter to the Voluntary Reporting of Greenhouse Gases (1605(b)) Program.

- 1. Where Applicable, Enter Emission Reductions Distributed to Other 1605(b) Reporters.** For each emission reduction distributed, enter the name of the recipient receiving the reduction in Column 1, enter the units in which the reduction is denominated (metric tons) in Column 3, and enter the quantity of the reduction in Column 4. The reduction distributed must be recorded in carbon dioxide equivalent; therefore, CO₂e has been printed in Column 2.

B9. Electricity Transmission and Distribution Improvements

Complete Addendum B9 if you intend to calculate reductions resulting from improvements to your electricity transmission and distribution (T&D) system.

If you are reporting reductions for a subentity, enter the name of the subentity in the space provided.

Part A. Action Identification

- 1. Date Action Was Initiated.** Enter the month and year when the earliest improvement to the T&D system was completed and operational in the space provided.
- 2. Did You Report Transmission and Distribution Improvements Last Year?** Indicate whether you have submitted information on T&D improvements affecting the T&D system included in your entity or subentity report in a previous Reporting Year by checking “Yes” or “No.”
- 3. Are You Reporting as a Control Area or as a Member of a Control Area?** Indicate whether you are reporting as a control area or as a member of a control area by checking “Yes” or “No.”

Part B. Activity Data

- 1. Enter Activity Data.** Enter the following Base Period and Reporting Year activity data in the table provided. Enter the unit of measure used (kWh [kilowatthours] or kVAh [kilovolt-ampere hours]) in Column 2 for each item.
 - a. Enter Base Period Activity Data**
 - **Item A. Electricity Entering T&D System From Own Generation.** Enter the average annual quantity of electricity generated by your entity that entered the T&D system during the Base Period in Column 3.
 - **Item B. Electricity Delivered Through T&D System to End Users.** Enter the average annual quantity of electricity delivered to end users through the T&D system during the Base Period in Column 3.
 - **Item C. Electricity Imported Into T&D System.** Enter the average annual quantity of electricity generated by other entities and imported into your entity or subentity’s T&D system during the Base Period in Column 3.
 - **Item D. Electricity Exported From T&D System.** Enter the average annual quantity of electricity exported to other entities from your entity or subentity’s T&D system during the Base Period in Column 3.
 - **Item E. Net Imports of Electricity.** Calculate net imports of electricity in the Base Period by subtracting electricity exported from your T&D system (Item D) from the electricity imported into your T&D system (Item C). Enter the result in Column 3.

- **Item F. Actual Net Interchange (ANI) if Reporting on Control Area Basis.** If you are reporting as a control area or as a member of a control area, enter the annual average Actual Net Interchange (ANI) for the Base Period in Column 3.
- **Item G. Loss Ratio.** Calculate the Base Period Loss Ratio using the Equation 1 below (or Equation 2 below, if reporting as a control area or as a member of a control area). The letters in these equations refer to the item designations above (e.g., A = Electricity Entering T&D System from Own Generation). Enter the result in Item G, Column 3.

$$(A + E - B) / (A + E) \text{ (Equation 1)}$$

$$[A - (B + F)] / (A - F) \text{ (Equation 2)}$$

b. Enter Reporting Year Activity Data

- **Item H. Electricity Entering T&D System From Own Generation.** Enter quantity of electricity generated by your entity that entered the T&D system during the Reporting Year in Column 3.
- **Item I. Electricity Delivered Through T&D System to End Users.** Enter the quantity of electricity delivered to end users through the T&D system during the Reporting Year in Column 3.
- **Item J. Electricity Imported Into T&D System.** Enter the quantity of electricity generated by other entities and imported into your entity or subentity's T&D system during the Reporting Year in Column 3.
- **Item K. Electricity Exported From T&D System.** Enter the quantity of electricity exported to other entities from your entity or subentity's T&D system during the Reporting Year in Column 3.
- **Item L. Net Imports of Electricity.** Calculate net imports of electricity in the Reporting Year by subtracting electricity exported from your T&D system (Item K) from the electricity imported into your T&D system (Item J). Enter the result in Column 3.
- **Item M. Actual Net Interchange (ANI) if Reporting on Control Area Basis.** If you are reporting as a control area or as a member of a control area, enter the Actual Net Interchange (ANI) for the Reporting Year in Column 3.
- **Item N. Loss Ratio.** Calculate the Reporting Year loss ratio using the Equation 3 below (or Equation 4 below, if reporting as a control area or as a member of a control area). The letters in these equations refer to the item designations above (e.g., H = Average Annual Electricity Entering T&D System from Own Generation in Reporting Year). Enter the result in Column 3.

$$(H + L - I) / (H + L) \text{ (Equation 3)}$$

$$[H - (I + M)] / (H - M) \text{ (Equation 4)}$$

- **Item O. Change in Loss Intensity.** Calculate the change in loss intensity using Equation 5 below (or Equation 6 below, if reporting as a control area or as a member of a control area). The letters in these equations refer to the item designations above (e.g., H = Electricity Entering T&D System from Own Generation in Reporting Year). Enter the result in Column 3.

$$(G - N) * (H + L) \text{ (Equation 5)}$$

$$(G - N) * (H - M) \text{ (Equation 6)}$$

Part C. Emission Reductions

- 1. Select Geographic Scope of the Avoided Emissions Benchmark (based on the regions in Appendix F).** Select the appropriate geographic scope from the following: “Single Domestic Region,” “Multiple Domestic Regions,” and “Foreign Region(s).” The regions must be the state-based regions identified in Appendix F of these instructions.
- 2. If Reporting Reductions for a Single Domestic Region, Enter the Number of the Region from Appendix F.** If you will be using an avoided emissions benchmark associated with a single domestic region (and not a weighted benchmark), enter the number of the region from Appendix F here. Skip to Question 3 if you will need to use multiple regional benchmarks to calculate your reductions or if the reductions in the addendum apply to foreign sources. As in Question 1, the regions must be the state-based regions identified in Appendix F of these instructions.
- 3. If Reporting Reductions for Multiple or Foreign Regions, Enter the Weighted Avoided Emissions Benchmark(s) and Briefly Explain How It Was Calculated.** Enter the approximately weighted domestic or foreign electricity avoided emissions benchmark here. Explain how this benchmark was calculated and identify the regions or countries to which it applies. The avoided emissions benchmark for electricity must be less than or equal to 0.9 metric tons CO₂e/MWh as described in 2.4.4.2.1 of the Technical Guidelines.
- 4. Calculate Emission Reductions.**

- a. Item P. Avoided Emissions Benchmark for Electricity.** Enter the appropriate Avoided Emissions Benchmark for electricity from Appendix F (for a single U.S. region) or the weighted/foreign benchmark as entered in Question 3 above.
- b. Item Q. System Power Factor.** If you are calculating loss intensity in kVAh, enter the power factor for your T&D system, if known. If this power factor is greater than 0.95, enter 0.95. If you do not know the power factor for your T&D system, enter a default value of 0.90.
- c. Item R. Total Emission Reductions.** Calculate total emission reductions using Equation 7 below (or Equation 8 below, if reporting as a control area or as a member of a control area). Enter the result in Column 3.

$$(O * P) / 1000 \text{ (Equation 7)}$$

$$[O * (P * Q)] / 1000 \text{ (Equation 8)}$$

- d. Item S. Direct Emission Reductions.** Calculate the quantity of total emission reductions attributable to direct emission sources using equation 9 below and enter the result in Column 3.

$$R * [I / (I + L)] \text{ (Equation 9)}$$

- e. Item T. Avoided Emissions.** Calculate the quantity of total emission reductions attributable to avoided electricity imports (avoided emissions) using equation 10 below. Enter the result in Column 3.

$$R + [L / (I + L)] \text{ Equation 10}$$

- 5. Identify and Describe the Types of Actions That Were the Likely Causes of the Reductions Achieved.** Enter the code for each action that was a likely cause of the emission reduction (see action type codes in Appendix M). Use the space provided to describe each action briefly.
- 6. Identify the Cause(s) of the Emission Reduction(s).** Select the applicable check boxes corresponding to the causes of the emission reductions achieved by your entity or subentity. If the reduction is the result of a government requirement, check the applicable requirement types (Federal, State and/or Local). If you are reporting for a foreign subentity and the reductions were caused by a requirement of a foreign government, check “Government requirement” and “Local requirement.”
- 7. Summarize Benefits and Costs of the Actions Taken to Reduce Greenhouse Gas Emissions (Optional).** Reporters may use the space provided to record information on the benefits and costs of the actions taken to reduce emissions, such as the expected rates of return, life cycle costs, or benefit to cost ratios, using appropriate discount rates.

Part D. Distribution of Emission Reductions to Other 1605(b) Reporters

Complete Part D if you have distributed the reductions reported by the entity or subentity in Part C, Question 1 to another reporter to the Voluntary Reporting of Greenhouse Gases (1605(b)) Program.

- 1. Where Applicable, Enter Emission Reductions Distributed to Other 1605(b) Reporters.** For each emission reduction distributed, enter the name of the entity receiving the reduction in Column 1, enter the units in which the reduction is denominated (metric tons) in Column 3, and enter the quantity of the reduction in Column 4. The reduction distributed must be recorded in carbon dioxide equivalent; therefore, CO₂e has been printed in Column 2.

B10. Capture of Methane From Anaerobic Digestion at Wastewater Treatment Facilities

Complete Addendum B10 when using the action-specific method for calculating emission reductions from the capture of methane from anaerobic digestion at wastewater treatment facilities as described in 2.4.5.6.3 of the Technical Guidelines pursuant to §300.8(h)(5) of 10 CFR Part 300 Guidelines for Voluntary Greenhouse Gas Reporting.

If you are reporting reductions for a subentity, enter the name of the subentity in the space provided.

Part A. Action Identification

- 1. Enter Locations of Wastewater Treatment Facilities.** Enter the name and location of each facility where methane capture occurred.
- 2. Enter Date Anaerobic Digester Use Began.** Enter the month and year the action was initiated. This is the earliest date when a facility listed in Part A, Question 1 began capturing methane.
- 3. Describe Action.** Describe the action taken in the space provided, explaining its basic nature and general characteristics, and the manner in which it reduced emissions. Include all information important to understanding the action and its effects on emissions, as well as any special conditions necessary to replicate its achievements.
- 4. Was the Action Reported Last Year?** Indicate “Yes” if you included this action (for any of the facilities listed in Part A, Question 1) on last year’s Form EIA-1605 report. If you did not include the action(s) in last year’s report, or you did not file a Form EIA-1605 report last year, indicate “No.”

Part B. Action Quantification

- 1. Enter Volume of Gas Captured and Disposition.** There are five potential methods for the disposition of captured gas, which are described below. For each method, indicate the volume captured (Mscf) in each year of your Base Period (Columns 2-5) and the volume (Mscf) captured in the Reporting Year (Column 7). Calculate and enter the average volume of gas captured from the affected facilities over the Base Period (Column 6). In the bottom row, sum the total volume of gas captured in each year of your Base Period and the Reporting Year. Calculate and enter the average total volume of gas captured from the affected facilities over the Base Period.

The methods for disposition of gas from anaerobic digestion of wastewater include:

Flared: Gas is combusted in a flare onsite for the purpose of disposal.

Electricity Generation: Gas is combusted onsite in an internal combustion engine, gas turbine, or other device to generate electricity and the electricity is used onsite or sold offsite to an electric utility or end-use electricity consumer.

Injected Into Pipeline/Sale to Supply Network: Captured gas is cleaned and upgraded to match pipeline gas specifications, and is injected into a pipeline for sale offsite to either an end-use consumer or a natural gas transmission and distribution company.

Direct Use Onsite: Captured gas is combusted onsite to meet onsite non-electric energy demand.

Direct Use Offsite: Captured gas is transported offsite and combusted as a medium-Btu fuel for meeting non-electric energy demand.

- 2. Enter Average Heat Content of Gas Captured and Utilized.** For each volume of gas entered in Part B, Question 1, above for the Base Period and Reporting Year, enter the average heat content, expressed as British thermal units per standard cubic feet (Btu/scf) (Columns 2-5 and 7).
- 3. Enter Total Energy Content of Gas Captured and Utilized.** Multiply the volume of gas captured for each method of disposition (as reported in Part B, Question 1, above) by the average heat content of the gas captured (as reported in Part B, Question 2, above) and divide this figure by 1,000 to calculate the total Btu captured, expressed as million British thermal units (MMBtu), for each method of disposition. Enter the product of the multiplication for each year of the Base Period (Columns 2-5) and for the Reporting Year (Column 7). Enter the average total Btu captured for the Base Period for each method of disposition (Column 6). In the bottom row, provide the sum of Btu captured for all methods of disposition for each year of the Base Period and for the Reporting Year. Calculate and enter the average total Btu captured for the Base Period.
- 4. Enter Mass of Methane Captured and Utilized.** Enter the total mass of methane captured, expressed in metric tons CO₂e for each year of your Base Period and for the Reporting Year. Enter the average mass of methane captured over the Base Period. To calculate the mass of methane captured, use the following steps:
 - Divide the energy content of gas captured (as reported in Question 3, above) by 1,005 Btu (the standard heat content of pure methane) and multiply by 1,000,000. This will yield the volume of methane flared in standard cubic feet.
 - Divide this figure by 1,000 to put it in Mscf (thousands of standard cubic feet).
 - Multiply the volume of methane captured by the density of methane (42.28 pounds per Mscf). This will provide the total weight of methane captured expressed as pounds.
 - Divide total pounds methane by 2204.62 to derive metric tons methane.
 - Convert metric tons methane to metric tons CO₂e by multiplying by 25 (the global warming potential of methane).
- 5. Enter Nitrous Oxide Emissions From Aerobic Conditions During Base Period and Reporting Year.** For domestic wastewater treatment facilities, calculate nitrous oxide emissions from domestic wastewater effluent during the Base Period and Reporting Year, as described in 1.E.4.3.2 of the Technical Guidelines.

Part C. Emission Reductions

1. Calculate Changes in Methane Captured and Utilized

- **Item A.** Enter the average total mass of methane captured in the Base Period in metric tons CO₂e from Part B, Question 4, Column 6, above.
- **Item B.** Enter the total mass of methane captured in the Reporting Year in metric tons CO₂e from Part B, Question 4, Column 7, above.
- **Item C.** Enter the difference yielded by subtracting the average mass of methane captured in the Base Period from the total mass of methane captured in the Reporting Year (B – A).

- 2. Calculate Changes in Disposition of Electricity Generation From Captured Methane.** Enter information on electricity use onsite and electricity sold offsite under Items D and E, respectively. For each potential disposition, enter in Columns 2 through 5 the amount of electricity generated, in units of megawatt-hours (MWh), in each year of your Base Period. In Column 7 enter the amount of electricity generated (MWh) in the Reporting Year. In Column 6, calculate and enter the average amount of electricity generated from the captured gas over the Base Period. Calculate and enter total generation under Item F. For Columns 2 through 5 and 7, sum the total electricity generated in each year of your Base Period and the Reporting Year, respectively. In Column 6, calculate and enter the average total generation from the captured gas over the Base Period.
- 3. Carbon Dioxide Displaced From Electricity Used Onsite (avoided emissions).**
- a. Select Geographic Scope of the Avoided Emissions Benchmark (based on the regions in Appendix F).** Select the appropriate geographic scope from the following: “Single Domestic Region,” “Multiple Domestic Regions,” and “Foreign Region(s).” The regions must be the state-based regions identified in Appendix F of these instructions.
- b. If Reporting Reductions for a Single Domestic Region, Enter the Number of the Region from Appendix F.** If you will be using an avoided emissions benchmark associated with a single domestic region (and not a weighted benchmark), enter the number of the region from Appendix F here. Skip to Question 3c if you will need to use multiple regional benchmarks to calculate your reductions or if the reductions in the addendum apply to foreign sources. As in Question 3a, the regions must be the state-based regions identified in Appendix F of these instructions.
- c. If Reporting Reductions for Multiple or Foreign Regions, Enter the Weighted Avoided Emissions Benchmark(s) and Briefly Explain How It Was Calculated.** Enter the approximately weighted domestic or foreign electricity avoided emissions benchmark here. Explain how this benchmark was calculated and identify the regions or countries to which it applies. The avoided emissions benchmark for electricity must be less than or equal to 0.9 metric tons CO₂e/MWh as described in 2.4.4.2.1 of the Technical Guidelines.
- d. Calculate Carbon Dioxide Displaced From Electricity Used Onsite.**
- **Item G.** Enter the average MWh of electricity used onsite for your Base Period from Part C, Question 2, Item D, Column 6, above.
 - **Item H.** Enter the total MWh of electricity used onsite for your Reporting Year from Part C, Question 2, Item D, Column 7, above.
 - **Item I.** Calculate and enter the Reporting Year incremental electricity used onsite by subtracting the average MWh of electricity used onsite in your Base Period (Item G) from the total MWh used onsite in the Reporting Year (Item H). If the incremental amount is negative, no reductions were generated in the Reporting Year from electricity used onsite; therefore, you may skip to Part C, Question 4.
 - **Item J.** Enter the total emissions (metric tons CO₂e) from electricity used onsite during the Reporting Year. *Note: Include emissions from supplemental fossil fuel use only. If there was no supplemental fossil fuel used, enter zero.*

- **Item K.** Calculate and enter the emissions intensity of electricity used onsite during the Reporting Year by dividing Item J (metric tons CO₂e) by Item H (MWh). If there was no supplemental fossil fuel used, enter zero.
- **Item L.** Enter the applicable Avoided Emissions Benchmark for electricity from Appendix F (for a single U.S. region) or the weighted/foreign benchmark as entered in 3c above.
- **Item M.** Calculate your emission reductions (metric tons CO₂e) by subtracting Item K from Item L, and multiplying the result by Item I.

4. Carbon Dioxide Displaced From Electricity Sales (avoided emissions).

- Select Geographic Scope of the Avoided Emissions Benchmark (based on the regions in Appendix F).** Select the appropriate geographic scope from the following: “Single Domestic Region,” “Multiple Domestic Regions,” and “Foreign Region(s).” The regions must be the state-based regions identified in Appendix F of these instructions.
- If Reporting Reductions for a Single Domestic Region, Enter the Number of the Region from Appendix F.** If you will be using an avoided emissions benchmark associated with a single domestic region (and not a weighted benchmark), enter the number of the region from Appendix F here. Skip to Question 4c if you will need to use multiple regional benchmarks to calculate your reductions or if the reductions in the addendum apply to foreign sources. As in Question 4a, the regions must be the state-based regions identified in Appendix F of these instructions.
- If Reporting Reductions for Multiple or Foreign Regions, Enter the Weighted Avoided Emissions Benchmark(s) and Briefly Explain How It Was Calculated.** Enter the approximately weighted domestic or foreign electricity avoided emissions benchmark here. Explain how this benchmark was calculated and identify the regions or countries to which it applies. The avoided emissions benchmark for electricity must be less than or equal to 0.9 metric tons CO₂e/MWh as described in 2.4.4.2.1 of the Technical Guidelines.
- Calculate Carbon Dioxide Displaced From Electricity Sales.**
 - **Item N.** Enter the average MWh of electricity sold in your Base Period from Part C, Question 2, Item E, Column 6, above.
 - **Item O.** Enter the total MWh of electricity sold in your Reporting Year from Part C, Question 2, Item E, Column 7, above.
 - **Item P.** Calculate and enter the Reporting Year incremental electricity sold by subtracting the average MWh of electricity sold in your Base Period (Item G) from the total MWh sold in the Reporting Year (Item H). If the incremental amount is negative, no reductions were generated in the Reporting Year from electricity sold; therefore, you may skip to Part C, Question 5.
 - **Item Q.** Enter the total emissions (metric tons CO₂e) from electricity sold during the Reporting Year. *Note: Include emissions from supplemental fossil fuel use only. If there was no supplemental fossil fuel used, enter zero.*

- **Item R.** Calculate and enter the emissions intensity of electricity sold during the Reporting Year by dividing Item J (metric tons CO₂e) by Item H (MWh). If there was no supplemental fossil fuel used, enter zero.
- **Item S.** Enter the applicable Avoided Emissions Benchmark for electricity from Appendix F (for a single U.S. region) or the weighted/foreign benchmark as entered in 4c above.
- **Item T.** Calculate your emission reductions (metric tons CO₂e) by subtracting Item R from Item S, and multiplying the result by Item P.

5. Calculate Carbon Dioxide Displaced by Methane Supplied to a Natural Gas Distribution Network.

- **Item U.** Enter the average annual quantity of methane supplied to a natural gas distribution network in the Base Period in MMBtu.
- **Item V.** Enter the quantity of methane supplied to a natural gas distribution network in the Reporting Year in MMBtu.
- **Item W.** Calculate the incremental quantity of methane supplied to a natural gas distribution network by subtracting Item U from Item V. Enter the result in Item W, Column 3.
- **Item X.** Enter the emissions factor for natural gas from Appendix H.
- **Item Y.** Calculate the CO₂ emissions displaced by methane supplied to a natural gas distribution network by multiplying Item W by Item X. Enter the result under Item Y, Column 3.

6. Calculate Changes in Nitrous Oxide Emissions From Use of Anaerobic Digester.

- **Item Z.** Enter Base Period average annual nitrous oxide emissions value (metric tons CO₂e) from Part B, Question 5, Column 6.
- **Item AA.** Enter Reporting Year quantity of nitrous oxide emissions value (metric tons CO₂e) from Part B, Question 5, Column 7.
- **Item BB.** Calculate and enter the change in nitrous oxide emissions (metric tons CO₂e) by subtracting Item Z from Item AA.

7. Summarize Emissions Reductions.

- **Item CC.** In the Direct and TOTAL columns (Columns 3 and 6), enter the increase in the methane captured value (metric tons CO₂e) from Item C.
- **Item DD.** In the Avoided and TOTAL columns (Columns 5 and 6), enter the carbon dioxide displaced from electricity used onsite (metric tons CO₂e) from Item M.
- **Item EE.** In the Avoided and TOTAL columns (Columns 5 and 6), enter the carbon dioxide displaced from electricity sales (metric tons CO₂e) from Item T.

- **Item FF.** In the Indirect and TOTAL Columns (Columns 4 and 6), enter the carbon dioxide emissions displaced by methane supplied to a natural gas distribution network from Item Y.
- **Item GG.** In the Direct and TOTAL columns (Columns 3 and 6), enter the change in nitrous oxide emissions value (metric tons CO₂e) from Item BB.
- **Item HH.** Calculate the net change in emissions by adding the values in the TOTAL Column for Items CC, DD, EE, and FF, and subtracting the value in the TOTAL Column for Item GG from the sum. Enter the result under Item HH in the TOTAL column.

8. Identify and Describe the Types of Actions That Were the Likely Causes of the Reductions

Achieved. Enter the code for each action that was a likely cause of the emission reduction (see action type codes in Appendix M). Use the space provided to describe each action briefly.

- 9. Identify the Cause(s) of the Emission Reduction(s).** Select the applicable check boxes corresponding to the causes of the emission reductions achieved by your entity or subentity. If the reduction is the result of a government requirement, check the applicable requirement types (Federal, State and/or Local). If you are reporting for a foreign subentity and the reductions were caused by a requirement of a foreign government, check “Government requirement” and “Local requirement.”

10. Summarize Benefits and Costs of the Actions Taken To Reduce Greenhouse Gas Emissions

(Optional). Reporters may use the space provided to record information on the benefits and costs of the actions taken to reduce emissions, such as the expected rates of return, life cycle costs, or benefit to cost ratios, using appropriate discount rates.

Part D. Distribution of Emission Reductions to Other 1605(b) Reporters

Complete Part D if you have distributed the reductions reported by the entity or subentity in Part C, Question 7, above to another reporter to the Voluntary Reporting of Greenhouse Gases (1605(b)) Program.

- 1. Where Applicable, Enter Emission Reductions Distributed to Other 1605(b) Reporters.** For each emission reduction distributed, enter the name of the recipient receiving the reduction in Column 1, enter the units in which the reduction is denominated (metric tons) in Column 3, and enter the quantity of the reduction in Column 4. The reduction distributed must be recorded in carbon dioxide equivalent; therefore, CO₂e has been printed in Column 2.

B11. Anaerobic Digestion of Animal Waste

Complete Addendum B11 when using the action-specific method for calculating emission reductions from the capture of methane from anaerobic digestion of animal waste as described in 2.4.5.6.4 of the Technical Guidelines pursuant to §300.8(h)(5) of 10 CFR Part 300 Guidelines for Voluntary Greenhouse Gas Reporting.

If you are reporting reductions for a subentity, enter the name of the subentity in the space provided.

Part A. Action Identification

- 1. Enter Location of Livestock Management Facilities.** Enter the name and location of each facility where methane capture occurred.
- 2. Date Anaerobic Digester Use Began.** Enter the month and year the action was initiated. This is the earliest date when a facility listed in Part A, Question 1 began capturing methane.
- 3. Describe Action.** Describe the action taken in the space provided, explaining its basic nature and general characteristics, and the manner in which it reduced emissions. Include all information important to understanding the action and its effects on emissions, as well as any special conditions necessary to replicate its achievements.
- 4. Was the Action Reported Last Year?** Indicate “Yes” if you included this action (for any of the facilities listed in Part A, Question 1) on last year’s Form EIA-1605 report. If you did not include the action(s) in last year’s report, or you did not file a Form EIA-1605 report last year, indicate “No.”

Part B. Action Quantification

- 1. Enter Action Characteristics.** For each livestock management facility reported in Part A, Question 1, enter each species of animal producing waste handled by the facility that captured methane, and the corresponding number of animals per species. If one facility includes more than one animal species, report separate species in separate rows, repeating the name of the facility.

Part C. Emission Reductions

- 1. Calculate Carbon Dioxide Displaced by Methane Supplied to a Natural Gas Distribution Network.**
 - Item A.** Enter the average amount methane supplied annually to a natural gas distribution network in the Base Period in MMBtu.
 - Item B.** Enter the average amount of methane supplied to a natural gas distribution network in the Reporting Year in MMBtu.
 - Item C.** Calculate and enter the incremental amount of methane supplied to a natural gas distribution network in the Reporting Year in MMBtu (B – A).
 - Item D.** Enter the emissions factor for natural gas from Appendix H.

- **Item E.** Calculate and enter the change in carbon dioxide emissions displaced by methane supplied to a natural gas distribution network.
- 2. Identify and Describe the Types of Actions That Were the Likely Causes of the Reductions Achieved.** Enter the code for each action that was a likely cause of the emission reduction (see action type codes in Appendix M). Use the space provided to describe each action briefly.
 - 3. Identify the Cause(s) of the Emission Reduction(s).** Select the applicable check boxes corresponding to the causes of the emission reductions achieved by your entity or subentity. If the reduction is the result of a government requirement, check the applicable requirement types (Federal, State and/or Local). If you are reporting for a foreign subentity and the reductions were caused by a requirement of a foreign government, check “Government requirement” and “Local requirement.”
 - 4. Summarize Benefits and Costs of the Actions Taken To Reduce Greenhouse Gas Emissions (Optional).** Reporters may use the space provided to record information on the benefits and costs of the actions taken to reduce emissions, such as the expected rates of return, life cycle costs, or benefit to cost ratios, using appropriate discount rates.

Part D. Distribution of Emission Reductions to Other 1605(b) Reporters

Complete Part D if you have distributed the reductions reported by the entity or subentity in Part C, Question 1 to another reporter to the Voluntary Reporting of Greenhouse Gases (1605(b)) Program.

- 1. Where Applicable, Enter Emission Reductions Distributed to Other 1605(b) Reporters.** For each emission reduction distributed, enter the name of the recipient receiving the reduction in Column 1, enter the units in which the reduction is denominated (metric tons) in Column 3, and enter the amount of the reduction in Column 4. The reduction distributed must be recorded in carbon dioxide equivalent; therefore, CO₂e has been printed in Column 2.

B12. Recycling of Fly Ash

Complete Addendum B12 when using the action-specific method for calculating emission reductions associated with recycling of fly ash as described in 2.4.5.6.7 of the Technical Guidelines pursuant to Section 300.8(h)(5) of the General Guidelines.

If you are reporting reductions for a subentity, enter the name of the subentity in the space provided.

Part A. Action Identification

- 1. Enter Name and Location of Concrete Manufacturing Facilities Where Fly Ash Was Recycled.**
Enter the name and location of each facility where action occurred.
- 2. Enter Date Fly Ash Recycling Began.** Enter the month and year the action was initiated. This is the earliest date when a facility listed in Part A, Question 1 began recycling fly ash.
- 3. Describe Action.** Describe the action taken in the space provided, explaining its basic nature and general characteristics, and the manner in which it reduced emissions. Include all information important to understanding the action and its effects on emissions, as well as any special conditions necessary to replicate its achievements.
- 4. Was the Action Reported Last Year?** Indicate “Yes” if you included this action (for any of the facilities listed in Part A, Question 1) on last year’s Form EIA-1605 report. If you did not include the action in last year’s report, or you did not file a Form EIA-1605 report last year, indicate “No.”

Part B. Action Quantification

- 1. Enter Total Quantity of Fly Ash Used and Portland Cement Displaced for Base Period and Reporting Year.**
 - Item A.** Enter the total quantity of fly ash used in place of Portland cement in each year of your Base Period (A3-A6) and the total quantity used in the Reporting Year (A8), expressed in metric tons. Calculate and enter the average quantity of fly ash used per year over the Base Period and enter the result in Item A7.
 - Item B.** Enter the total quantity of Portland cement displaced by fly ash in each year of your Base Period in Items B3-B6 and the total quantity displaced in the Reporting Year in Item B8. Calculate the average quantity of Portland cement displaced per year in the Base Period and enter the result in Item B7.
- 2. Calculate Substitution Ratio of Fly Ash for Portland Cement for Base Period and Reporting Year.**
 - Item C.** Calculate and enter the Base Period substitution ratio by dividing Item B7 by Item A7.
 - Item D.** Calculate and enter the Reporting Year substitution ratio by dividing Item B8 by Item A8.

Part C. Emission Reductions

1. Calculate Reduction in Indirect Emissions

- **Item E.** Enter the net emissions factor for virgin cement (0.2396 metric tons carbon equivalent).
- **Item F.** Enter the net emissions factor for fly ash (0.0021 metric tons carbon equivalent).
- **Item G.** Enter the conversion factor for carbon equivalent to CO₂e (3.667).
- **Item H.** Calculate emissions displaced in the Base Period using the following equation:
Item A7 * [(Item E / Item C) - Item F] * Item G.
- **Item I.** Calculate emissions displaced in the Reporting Year using the following equation: Item A8 * [(Item E / Item D) - Item F] * Item G.
- **Item J.** Calculate and enter the indirect reductions from recycling fly ash by subtracting Item H from Item I.

2. Identify and Describe the Types of Actions That Were the Likely Causes of the Reductions Achieved.

Enter the code for each action that was a likely cause of the emission reduction (see action type codes in Appendix M). Use the space provided to describe each action briefly.

3. Identify the Cause(s) of the Emission Reduction(s).

Select the applicable check boxes corresponding to the causes of the emission reductions achieved by your entity or subentity. If the reduction is the result of a government requirement, check the applicable requirement types (Federal, State and/or Local). If you are reporting for a foreign subentity and the reductions were caused by a requirement of a foreign government, check "Government requirement" and "Local requirement."

4. Summarize Benefits and Costs of the Actions Taken To Reduce Greenhouse Gas Emission (Optional).

Reporters may use the space provided to record information on the benefits and costs of the actions taken to reduce emissions, such as the expected rates of return, life cycle costs, or benefit to cost ratios, using appropriate discount rates.

Part D. Distribution of Emission Reductions to Other 1605(b) Reporters

Complete Part D if you have distributed the reductions reported by the entity or subentity in Part C, Question 1 to another reporter to the Voluntary Reporting of Greenhouse Gases (1605(b)) Program.

1. Where Applicable, Enter Emission Reductions Distributed to Other 1605(b) Reporters.

For each emission reduction distributed, enter the Name of the Recipient receiving the reduction in Column 1, enter the units in which the reduction is denominated (metric tons) in Column 3, and enter the amount of the reduction in Column 4. The reduction distributed must be recorded in carbon dioxide equivalent; therefore, CO₂e has been printed in Column 2.

B13. Demand-Side Management and Other Emission Reduction Programs

Complete Addendum B13 when using the action-specific method for calculating emission reductions associated with demand-side management or other emission reduction programs as described in 2.4.5.6.9 of the Technical Guidelines pursuant to Section 300.8(h)(5) of the General Guidelines.

If you are reporting reductions for a subentity, enter the name of the subentity in the space provided.

Part A. Action Identification

If you are reporting more than one program, copy Part A and complete for each program.

- 1. Enter Name of Program.** Enter the name of the demand-side management program.
- 2. Describe the Program.** Describe the action taken in the space provided, explaining its basic nature and general characteristics, and the manner in which it reduced emissions. Include all information important to understanding the action and its effects on emissions, as well as any special conditions necessary to replicate its achievements.
- 3. Enter all of the following information for the program listed above.** Use Column 2 to answer items A-L.
 - **Item A. Enter City of Program.** Enter the city in which the program occurs.
 - **Item B. Enter State of Program (if domestic).** If the program is domestic, enter the state in which it occurs.
 - **Item C. Enter Country of Program (if foreign).** If the program is foreign, enter the country in which it occurs.
 - **Item D. Enter Month Program Began.** Enter the month in which the program was initiated.
 - **Item E. Enter Year Program Began.** Enter the year in which the program was initiated.
 - **Item F. Describe Program Evaluation Method.** Method must be capable of reliably distinguishing between program effects and non-program-related effects, and capable of estimating how program-related effects are likely to diminish over time, and may include statistically valid surveys or energy-use metering.
 - **Item G. Enter Name of 3rd Party Verifier.** Enter the name of the third-party verifier.
 - **Item H. Enter Qualifications of 3rd Party Verifier.** To be qualified, the third-party must have experience in conducting or assessing statistically valid program impact evaluations recognized by government agencies.
 - **Item I. Enter Unit of Annual Energy Usage Reductions in RY.** If emission reductions were not related to energy usage, skip to Part A, Question 2, Item L. Otherwise, enter the quantity of the energy use reduction.

- **Item J. Enter Quantity of Annual Energy Usage Reductions in RY.** If emission reductions were not related to energy usage, skip to Part A, Question 2, Item L. Otherwise, enter the unit used to measure energy consumption (e.g., KWh, MMBtu).
 - **Item K. Enter Greenhouse Gas Emission Reductions in RY.** Enter Reporting Year emission reductions for the program.
 - **Item L. Do the Reductions Qualify for Registration.** To register reductions, the DSM or other program must meet all of the following criteria:
 - The DSM or other program must be funded by the reporting entity.
 - The estimated effects reported must first occur after the entity's start year and must cause a reduction of the total emissions of residential or other very small emitters.
 - The qualifying program must provide information or other technical assistance, financial incentives, direct installation or investment, or other non-commercial services to very small emitters to assist them achieving emission reductions recognized by these guidelines.
 - Program evaluations must be performed and/or certified by an independent third party and qualified third party verifier. The third party must certify that the estimated annual energy usage or emission reductions were estimated in accordance with these guidelines. Check the box for "Yes" if the reductions achieved by the program meet all of the criteria listed for registration. If not, check "No."
4. **Indicate What the Program Provides to Very Small Emitters (entities that typically emit below 500 tons of CO₂e per year).** Check the box for "Yes" or "No" for each Column 1-4.
5. **Identify Sector(s) of Very Small Emitters Targeted.** Check the box for "Yes" or "No" for each Column 1-3. If the answer to Column 4 is "Yes" please provide the specific sector.

Part B. Emissions Reductions

1. **Summarize Energy Savings and Greenhouse Gas Emissions Reductions by Program.** For each program enter the program name as reported in Part A, Question 1, and enter the energy unit in Column 2 (e.g., kWh of electricity, thousand cubic feet of natural gas), the total quantity of energy savings in Column 3, the emissions unit in Column 4 (e.g., metric tons), and the total quantity of emission reductions in Column 5. In Column 4 of the bottom row, enter the unit of emission reductions. In Column 5 of the bottom row, sum the total emission reductions from all programs.
2. **Identify and Describe the Types of Actions That Were the Likely Causes of the Reductions Achieved.** Enter the code for each action that was a likely cause of the emission reduction (see action type codes in Appendix M). Use the space provided to describe each action briefly.
3. **Identify the Cause(s) of the Emission Reduction(s).** Select the applicable check boxes corresponding to the causes of the emission reductions achieved by your entity or subentity. If the reduction is the result of a government requirement, check the applicable requirement types (Federal, State and/or Local). If you are reporting for a foreign subentity and the reductions were caused by a requirement of a foreign government, check "Government requirement" and "Local requirement."

- 4. Summarize Benefits and Costs of the Actions Taken To Reduce Greenhouse Gas Emissions (Optional).** Reporters may use the space provided to record information on the benefits and costs of the actions taken to reduce emissions, such as the expected rates of return, life cycle costs, or benefit to cost ratios, using appropriate discount rates.

Part C. Distribution of Emission Reductions to Other 1605(b) Reporters

Complete Part C if you have distributed the reductions reported by the entity or subentity in Part B, Question 1 to another reporter to the Voluntary Reporting of Greenhouse Gases (1605(b)) Program.

- 1. Where Applicable, Enter Emission Reductions Distributed to Other 1605(b) Reporters.** For each emission reduction distributed, enter the name of the recipient receiving the reduction in Column 1, enter the units in which the reduction is denominated (metric tons) in Column 3, and enter the quantity of the reduction in Column 4. The reduction distributed must be recorded in carbon dioxide equivalent; therefore, CO₂e has been printed in Column 2.

B14. Combined Heat and Power

Complete Addendum B14 when using the action-specific method for calculating emission reductions from combined heat and power (CHP) generators as described in 2.4.6.3 of the Technical Guidelines pursuant to §300.8(h)(5) of the General Guidelines.

If you are reporting reductions for a subentity, enter the name of the subentity in the space provided.

Part A. Action Quantification

1. Enter Plant Emissions Data.

- **Item A.** Calculate total CHP plant fuel use by summing the quantities for each year in the Base Period and dividing by the number of years in the Base Period. Enter the result in Column 3.
- **Item B.** Calculate and sum emissions resulting from plant fuel use in each year of the Base Period using the methods in Chapter 1, Part C of the Technical Guidelines. Divide total Base Period emissions by the number of years in the Base Period and enter the result in Column 3
- **Item C.** Calculate total CHP plant fuel use in the Reporting Year and enter the result in Column 3.
- **Item D.** Calculate the emissions resulting from plant fuel use in the Reporting Year using the methods in Chapter 1, Part C of the Technical Guidelines and enter the result in Column 3.

2. Activity Data.

- a. **Select Geographic Scope of the Avoided Emissions Benchmark(s) (based on the regions in Appendix F).** Select the appropriate geographic scope from the following: “Single Domestic Region,” “Multiple Domestic Regions,” and “Foreign Region(s).” The regions must be the state-based regions identified in Appendix F of these instructions.
- b. **If Reporting Reductions for a Single Domestic Region, Enter the Number of the Region from Appendix F.** If you will be using an avoided emissions benchmark associated with a single domestic region (and not a weighted benchmark), enter the number of the region from Appendix F here. Skip to Question 2c if you will need to use multiple regional benchmarks to calculate your reductions or if the reductions in the addendum apply to foreign sources. As in Question 2a, the regions must be the state-based regions identified in Appendix F of these instructions.
- c. **Enter the Weighted Avoided Emissions Benchmark (if applicable) and/or the Thermal Avoided Emissions Benchmark and Briefly Explain How It Was Calculated.** Enter the appropriately weighted domestic or foreign electricity and/or thermal avoided emissions benchmark here. You will need to calculate a thermal factor if you are reporting avoided emissions from foreign chilled water generation. If you are producing chilled water from more than one region or country, calculate a weighted thermal factor. Explain how these benchmarks were calculated and identify the regions or countries to which they apply. See Appendix N for guidance on determining benchmarks for purchased thermal energy.

d. Enter Activity Data. For Items E through J, enter the specified quantity for the Base Period average. To calculate the Base Period average, sum the quantities for each year in the Base Period and divide by the number of years in the Base Period.

- **Item E.** Enter the Base Period average total thermal generation for the CHP plant in MMBtu.
- **Item F.** Enter the Base Period average total electrical generation for the CHP plant in MWh.
- **Item G.** Enter the Base Period average amount of thermal energy exported for use by other entities in MMBtu.
- **Item H.** Enter the Base Period average amount of electricity exported for use by other entities in MWh.
- **Item I.** Enter the Base Period average thermal generating efficiency for the CHP plant. If this efficiency is not known, use a default value of 80 percent.
- **Item J.** Enter the Base Period average electrical generating efficiency for the CHP plant. If this efficiency is not known, use a default value of 35 percent.
- **Item K.** Enter the total thermal generation for the CHP plant in the Reporting Year in MMBtu.
- **Item L.** Enter the total electrical generation for the CHP plant in the Reporting Year in MWh.
- **Item M.** Enter the amount of thermal energy exported for use by other entities in the Reporting Year in MMBtu.
- **Item N.** Enter the amount of electricity exported for use by other entities in the Reporting Year in MWh.
- **Item O.** Enter the thermal generating efficiency for the CHP plant in the Reporting Year. If this efficiency is not known, use a default value of 80 percent.
- **Item P.** Enter the electrical generating efficiency for the CHP plant in the Reporting Year. If this efficiency is not known, use a default value of 35 percent.
- **Item Q.** Enter the applicable thermal Avoided Emissions Benchmark, which may be found in Appendix N. If chilled water is included, convert the weighted benchmark from 2c above from kg CO₂e/ton-hour to metric tons CO₂e/MMBtu by multiplying by 0.08333.
- **Item R.** Enter the applicable Avoided Emissions Benchmark that you entered in 2c above.

3. Calculate Emissions for Each Generating Stream. Calculate and enter emissions for each generating stream expressed in metric tons CO₂e as follows:

- **Item S.** Calculate and total thermal generation emissions for the Base Period using the following equation:

$$\text{Item B} * \{(\text{Item E} / \text{Item I}) / [(\text{Item E} / \text{Item I}) + (\text{Item F} / \text{Item J})]\}.$$

- **Item T.** Calculate total electricity generation emissions for the Base Period by subtracting Item S from Item B.
- **Item U.** Calculate and total thermal generation emissions for the Reporting Year using the following equation:
$$\text{Item D} * \{(\text{Item K} / \text{Item O}) / [(\text{Item K} / \text{Item O}) + (\text{Item L} / \text{Item P})]\}.$$
- **Item V.** Calculate total electricity generation emissions for the Reporting Year by subtracting Item U from Item D.

4. Calculate Emissions Associated With Thermal and Electrical Energy Exported and Used Onsite.

- **Item W.** Calculate and enter the exported thermal generation emissions for the Base Period (metric tons CO₂e) by dividing the thermal exports Base Period average (as entered in Item G) by the total thermal generation Base Period average (as entered in item E), and multiplying the result by the total thermal generation emissions for the Base Period (as entered in Item S).
- **Item X.** Calculate and enter the exported electrical generation emissions for the Base Period (metric tons CO₂e) by dividing the electricity exports Base Period average (as entered in Item H) by the total electrical generation Base Period average (as entered in Item F), and multiplying the result by the total electricity generation emissions for the Base Period (as entered in item T).
- **Item Y.** Calculate and enter the onsite thermal generation emissions for the Base Period (metric tons CO₂e) by subtracting the value entered for Item W, above, from the total thermal generation emissions for the Base Period (as entered in Item S).
- **Item Z.** Calculate and enter the onsite electrical generation emissions for the Base Period (metric tons CO₂e) by subtracting the value entered for Item X, above, from the total electricity generation emissions for the Base Period (as entered in Item T).
- **Item AA.** Calculate and enter the exported thermal generation emissions for the Reporting Year by dividing the thermal exports for the Reporting Year (as entered in Item M) by the total thermal generation for the Reporting Year (as entered in Item K), and multiplying the result by the total thermal generation emissions for the Reporting Year (as entered in Item U).
- **Item BB.** Calculate and enter the exported electrical generation emissions for the Reporting Year by dividing the electricity exports for the Reporting Year (as entered in Item N) by the total electrical generation for the Reporting Year (as entered in Item L), and multiplying the result by the total electricity generation emissions for the Reporting Year (as entered in Item V).
- **Item CC.** Calculate and enter the onsite thermal generation emissions for the Reporting Year (metric tons CO₂e) by subtracting the value entered for Item AA, above, from the total thermal generation emissions for the Reporting Year (as entered in Item U).
- **Item DD.** Calculate and enter the onsite electrical generation emissions for the Reporting Year (metric tons CO₂e) by subtracting the value entered for Item BB, above, from the total electricity generation emissions for the Reporting Year (as entered in Item V).

Part B. Emission Reductions

- 1. Calculate Direct Emission Reductions From Onsite Energy Use.** Use the method in Question 1a, below, if you are using the emissions intensity method to calculate onsite emission reductions. If using absolute emissions reduction method to calculate onsite emission reductions, use the method in Question 1b, below.
 - a. Calculate Changes in Emissions Intensity From Energy Used Onsite.** (Use this method if you are using emissions intensity method to calculate onsite emission reductions).
 - **Item EE.** Calculate and enter the direct emission reductions from thermal generation used onsite (metric tons CO₂e) by calculating the difference between Item S divided by Item E and Item U divided by Item K, and multiplying the result by the difference between Item K and Item M.
 - **Item FF.** Calculate and enter the direct emission reductions from electrical generation used onsite (metric tons CO₂e) by calculating the difference between Item T divided by Item F and Item V divided by Item L, and multiplying the result by the difference between Item L and Item N.
 - b. Calculate Absolute Changes in Emissions From Energy Used Onsite.** (Use this method if you are using absolute emissions method to calculate onsite emission reductions).
 - **Item GG.** Calculate and enter the emission reductions from thermal generation used onsite (metric tons CO₂e) by subtracting the onsite thermal generation emissions for the Reporting Year (as entered for Item CC above) from the onsite thermal generation emissions for the Base Year (as entered for Item Y above).
 - **Item HH.** Calculate and enter the emission reductions from electrical generation used onsite (metric tons CO₂e) by subtracting the onsite electrical generation emissions for the Reporting Year (as entered for Item DD above) from the onsite electrical generation emissions for the Base Year (as entered for Item Z above).
- 2. Calculate Emission Reductions Associated With Energy Exports**
 - a. Calculate the Thermal Energy Emission Reductions Due to Improvements in Historical Emissions Intensity.** To calculate Item II expressed in metric tons CO₂e, subtract the result of Item U divided by Item K from the result of Item S divided by Item E, and multiply the result by Item G.
 - b. Calculate Thermal Energy Emission Reductions Due to Incremental Changes in Thermal Exports.** To calculate Item JJ expressed in metric tons CO₂e, subtract the result of Item U divided by Item K from Item Q, and multiply the result by the result of Item M minus Item G.
 - c. Calculate Electricity Emission Reductions Due to Improvements in Historical Emissions Intensity.** To calculate Item KK expressed in metric tons CO₂e, subtract the result of Item V divided by Item L from the result of Item T divided by Item F, and multiply the result by Item H.

- d. Calculate the Electricity Emission Reductions Due to Incremental Changes in Electricity Exports.** To calculate Item LL expressed in metric tons CO₂e, subtract the result of Item V divided by Item L from Item R, and then multiply by the result of Item N minus Item H.

3. Summarize Emission Reductions

- **Item MM.** Calculate and enter the reductions associated with onsite energy use, expressed in metric tons CO₂e, which is the sum of Item EE and Item FF, if using the Changes in Emissions Intensity method, or the sum of Item GG and HH, if using the Changes in Absolute Emissions method.
- **Item NN.** Calculate and enter the total emission reductions from energy generation and exports, expressed in metric tons CO₂e, by summing Items II, JJ, KK, and LL.
- **Item OO.** Sum and enter the total emission reductions, expressed in metric tons CO₂e, by adding the reductions associated with onsite energy use (as calculated in MM) and the total emission reductions from energy generation and exports (as calculated in NN).

4. Identify and Describe the Types of Actions That Were the Likely Causes of the Reductions Achieved.

Enter the code for each action that was a likely cause of the emission reduction (see action type codes in Appendix M). Use the space provided to describe each action briefly.

- 5. Identify the Cause(s) of the Emission Reduction(s).** Select the applicable check boxes corresponding to the causes of the emission reductions achieved by your entity or subentity. If the reduction is the result of a government requirement, check the applicable requirement types (Federal, State and/or Local). If you are reporting for a foreign subentity and the reductions were caused by a requirement of a foreign government, check “Government requirement and “Local requirement.”

- 6. Summarize Benefits and Costs of the Actions Taken To Reduce Greenhouse Gas Emissions (Optional).** Reporters may use the space provided to record information on the benefits and costs of the actions taken to reduce emissions, such as the expected rates of return, life cycle costs, or benefit to cost ratios, using appropriate discount rates.

Part C. Distribution of Emission Reductions to Other 1605(b) Reporters

Complete Part C if you have distributed the reductions reported by the entity or subentity in Part B, Question 3 to another reporter to the Voluntary Reporting of Greenhouse Gases (1605(b)) Program.

- 1. Where Applicable, Enter Emission Reductions Distributed to Other 1605(b) Reporters.** For each emission reduction distributed, enter the name of the entity receiving the reduction in Column 1, enter the units in which the reduction is denominated (metric tons) in Column 3, and enter the quantity of the reduction in Column 4. The reduction distributed must be recorded in carbon dioxide equivalent; therefore, CO₂e has been printed in Column 2.

B15. Other Action-Specific Methods

Complete Addendum B15 if you intend to calculate emission reductions using the generic, other action-specific method. *Note that this method can only be used if it is not possible to use any of the other emission reduction methods contained in Addendum B (B1 – B14).*

If you are reporting reductions for a subentity, enter the name of the subentity in the space provided.

Part A. Action Identification

- 1. Explain Why It Is Not Possible To Use Any of the Methods in Addendum B1-B14.** Provide an explanation in the space provided of why none of the other emission reduction methods (embodied in Addenda B1 through B14) could be used to estimate reductions for your entity or subentity.
- 2. Enter Date Action Was Initiated.** Enter the month and year when the action was initiated.
- 3. Was the Action Reported Last Year?** Indicate whether you have submitted information on this action in a previous Reporting Year by checking the “Yes” or “No” checkbox.
- 4. Identify Activities Affected by the Action.** Identify the activities that were affected by the action and provide specific information on the technology, process, or output involved.
- 5. Identify Equipment Affected by the Action.** Identify and quantify any equipment that was affected by the action. For example, the reporter should provide the number of vehicles, transformers, or lights affected by the action.
- 6. Identify the Emission Sources Affected by the Action.** Identify the emission sources that were affected by the action.

Part B. Emission Reduction Computation

- 1. Enter Activity Data, Emission Coefficients, and Conversion Factors.** Enter any activity data, emission coefficients, and conversion factors that you used to estimate the emission reduction for your action. For example, an entity conducting an motor efficiency effort would report the following information:
 - **Item A.** Base Period average annual electricity consumption by motors in kWh.
 - **Item B.** Reporting Year electricity consumption by motors in kWh.
 - **Item C.** Applicable regional electricity end-use emission coefficient in metric tons CO₂ per MWh.
- 2. Enter Equation(s) Used To Calculate Base Period and Reporting Year Emissions in Question 3.** Using the item designations for the information entered in Question 1, enter the equations used to calculate the reduction. For the above example, the equation would be written as follows:
Base Period Emissions = A * (1 MWh / 1000 kWh) * C
Reporting Year Emissions = B * (1 MWh / 1000 kWh) * C

- 3. Calculate Emission Reductions.** Calculate and enter emissions and emission reductions for the following sources of emissions affected by the action: direct (Column 3), indirect from purchased energy (Column 4), and other indirect (Column 5). Calculate and enter the following:
- **Item K. Base Period Emissions.** Calculate and enter the average annual emissions associated with the action during the Base Period.
 - **Item L. Reporting Year Emissions.** Calculate and enter the emissions associated with the action during the Reporting Year.
 - **Item M. Registered Emission Reductions.** If you intend to register emission reductions, calculate and enter the reductions of direct emissions (Column 3) and indirect emissions from purchased energy (Column 4) by subtracting Reporting Year emissions (Item L) from Base Period emissions (Item K). (Note that reductions of other indirect emissions may not be registered and must be entered under Item N.)
 - **Item N. Reported Emission Reductions** If you intend to report emission reductions, calculate and enter the reductions of direct emissions (Column 3), indirect emissions from purchased energy (Column 4), and other indirect emissions (Column 5) by subtracting Reporting Year emissions (Item L) from the corresponding Base Period emissions value (Item K).
- 4. Identify and Describe the Types of Actions That Were the Likely Causes of the Reductions Achieved.** Enter the code for each action that was a likely cause of the emission reduction (see action type codes in Appendix M). Use the space provided to describe each action briefly.
- 5. Identify the Cause(s) of the Emission Reduction(s).** Check the applicable check boxes corresponding to the causes of the emission reductions achieved by your entity or subentity. If the reduction is the result of a government requirement, check the applicable requirement types (Federal, State and/or Local). If you are reporting for a foreign subentity and the reductions were caused by a requirement of a foreign government, check “Government requirement” and “Local requirement.”
- 6. Summarize Benefits and Costs of the Actions Taken To Reduce Greenhouse Gas Emissions (Optional).** Reporters may use the space provided to record information on the benefits and costs of the actions taken to reduce emissions, such as the expected rates of return, life cycle costs, or benefit to cost ratios, using appropriate discount rates.

Part C. Distribution of Emission Reductions to Other 1605(b) Reporters

Complete Part C if you have distributed the reductions reported by the entity or subentity in Part B, Question 3 to another reporter to the Voluntary Reporting of Greenhouse Gases (1605(b)) Program.

- 1. Where Applicable, Enter Emission Reductions Distributed to Other 1605(b) Reporters.** For each emission reduction distributed, enter the name of the entity receiving the reduction in Column 1, enter the emission reduction type (Direct, Indirect, or Other Indirect) in Column 2, enter the units in which the reduction is denominated (metric tons) in Column 4, and enter the quantity of the reduction in Column 5. The reduction distributed must be recorded in carbon dioxide equivalent; therefore, CO₂e has been printed in Column 3. Sum the total direct, indirect, or other indirect reductions and enter these amounts in the specified “Total” rows.

B16. Destruction of Chlorofluorocarbons

Complete Addendum B16 when using the action-specific method for calculating emission reductions associated with destruction of chlorofluorocarbons (CFCs) as described in 2.4.5.6.8 of the Technical Guidelines pursuant to Section 300.8(h)(5) of the General Guidelines. Reporters may report but not register reductions associated with the destruction of CFCs.

If you are *reporting but not registering* reductions for a subentity, enter the name of the subentity in the space provided.

Part A. Action Identification

- 1. Enter Name and Location of Facility Where CFCs Were Destroyed.** Enter the name and location of each facility where action occurred.
- 2. Enter Date CFC Destruction Began.** Enter the month and year the action was initiated. This is the earliest date when a facility listed in Part A, Question 1 began destroying CFCs.
- 3. Describe Action.** Describe the action taken in the space provided, explaining its basic nature, general characteristics, and the manner in which it reduced emissions. Include all information important to understanding the action and its effects on emissions, as well as any special conditions necessary to replicate its achievements.
- 4. Was the Action Reported Last Year?** Indicate “Yes” if you included this action (for any of the facilities listed in Part A, Question 1) on last year’s Form EIA-1605 report. If you did not include the action in last year’s report, or you did not file a Form EIA-1605 report last year, indicate “No.”

Part B. Emission Reductions

- 1. Enter Type and Quantity of CFCs Destroyed.** In Column 1, indicate the type of CFC destroyed. In Column 2, report the unit of measure expressed as kilograms or metric tons. In column 3, enter the quantity of each type of CFC destroyed. In Column 4, indicate whether the reduction was transferred to another reporting entity. If “Yes,” complete Part C.
- 2. Identify and Describe the Types of Actions That Were the Likely Causes of the Reductions Achieved.** Enter the code for each action that was a likely cause of the emission reduction (see action type codes in Appendix M). Use the space provided to describe each action briefly.
- 3. Identify the Cause(s) of the Emission Reduction(s).** Select the applicable check boxes corresponding to the causes of the emission reductions achieved by your entity or subentity. If the reduction is the result of a government requirement, check the applicable requirement types (Federal, State and/or Local). If you are *reporting but not registering* for a foreign subentity and the reductions were caused by a requirement of a foreign government, check “Government requirement and “Local requirement.”
- 4. Summarize Benefits and Costs of the Actions Taken To Reduce Greenhouse Gas Emissions (Optional).** Reporters may use the space provided to record information on the benefits and costs of the actions taken to reduce emissions, such as the expected rates of return, life cycle costs, or benefit to cost ratios, using appropriate discount rates.

Part C. Distribution of Emission Reductions to Other 1605(b) Reporters

Complete Part C if you have distributed the reductions reported by the entity or subentity in Part B, Question 1 to another reporter to the Voluntary Reporting of Greenhouse Gases (1605(b)) Program.

- 1. Where Applicable, Enter Emission Reductions Distributed to Other 1605(b) Reporters.** For each emission reduction distributed, enter the name of the entity receiving the reduction in Column 1, enter the native gas in Column 2, enter the units in which the reduction is denominated (metric tons or kilograms) in Column 3, and enter the quantity of the reduction in Column 4.

Instructions for Addendum C, Country-Specific Factors Used To Estimate Emissions From Foreign Sources

Complete Addendum C if you are reporting emissions for a foreign subentity.

1. Enter Information on Emission Factors Used To Estimate Emissions for Foreign Subentities.

Enter the following information for each emission factor used in estimating emissions for a foreign subentity:

- a. **Emissions Type (Column 1).** Enter the emission type (e.g., Direct, Indirect from Purchased Energy, Other Indirect, Terrestrial Carbon Flux and Stocks).
- b. **Emission Source (Column 2).** Enter the emission source for which the factor was used using the codes listed in Appendix J.
- c. **Gas (Column 3).** Identify the gas for which the factor is applicable.
- d. **Unit of Measure (Column 4).** Enter the unit of measure for the factor (e.g., metric tons of gas per MMBtu).
- e. **Factor Value (Column 5).** Enter the quantitative value of the factor.
- f. **Countries/Regions (Column 6).** List the countries or regions for which you have used the emission factor. For countries, use the country codes in Appendix C.
- g. **Factor Source (Column 7).** Use the Item letter in the left hand column of the table in Question 2 to identify the source of the emission factor (e.g., publication, Web site) listed. If there is no publically available documentation for the emission factor, enter "T" and describe how this factor was developed in Question 3.

2. Identify the Publications and Other Sources for Factors Used To Estimate Foreign Emissions.

List the publications and other reference that were the sources for the emission factors used in preparing the emissions inventory for any foreign subentity included in your report.

3. Document Reporter-Defined Emission Factors.

For emission factors that do not have publicly available documentation exists or to which you have made adjustments, describe how these factors were developed or adjusted in the space provided below.

Instructions for Addendum D, Non-Reporter Offset Entity Information

Only reporters who are receiving offsets from a non-reporter to the Voluntary Reporting of Greenhouse Gases Program must complete Sections 1, 2 and 3 of Addendum D. You do not need to complete Addendum D if this is a Start Year report.

Section 1. Offset Entity Statement

1. **Enter Offset Entity Identification.** Please provide the entity's legal name and complete address. In addition, include a website and/or a Tax Payer Identification Number if applicable.
2. **Enter Offset Contact Information.** Provide the name and complete contact information, including title, address, telephone number, fax, and email address, of a person who can answer questions regarding the content of the submitted form. If the contact person's address is identical to the entity's address, please check the relevant box, and leave the Address, City, State, and Zip lines blank. Enter the phone number, fax, and e-mail address for the contact.
3. **Enter Entity Type (*check one*):** Indicate by checking the appropriate box whether the entity is one of the following: "Large Emitter (more than 10,000 metric tons carbon dioxide equivalent annually)" or "Small Emitter (less than 10,000 metric tons carbon dioxide equivalent annually)."
4. **Indicate Any Significant Changes to Previous Entity Statement.** Complete this question if this is a Reporting Year report. Check one of the following: "The entity has not undergone significant changes since the last Voluntary Reporting of Greenhouse Gases report," or "The entity has undergone significant changes since the last Voluntary Reporting of Greenhouse Gases report." Describe any significant changes the entity has undergone since the previous year's report. Check the applicable boxes and provide descriptive information where requested.
5. **Identify the Entity's Primary Economic Activities.** Enter the primary (and, if applicable, the secondary) 3-digit North American Industrial Classification System (NAICS) code for the entity. (For a list of NAICS codes, see Appendix A.)
6. **Enter the Entity Category.** Check the applicable boxes to describe the entity. If none of the listed categories applies to the entity, check "Other" and briefly describe the nature of the entity in the space provided.
7. **Describe the Entity Organization.** Use the check box to indicate whether the entity is a holding company, and if not, enter the name of the entity's Parent or Holding Company if applicable.
8. **Describe the Entity's Organizational Boundaries.** Use questions 8a through 8d to define the organizational boundaries of the entity and to indicate which method was used to draw these boundaries.
 - a. **Method for Determining Organizational Boundaries.** Check the box to indicate your method for defining the organizational boundaries of the entity. As discussed in the General Guidelines, the primary basis for defining organizational boundaries should be financial control, although entities retain the flexibility to use other approaches, such as equity share or operational control if necessary. For all boundary definition approaches except financial control, please provide an explanation of the approach. If the entity chooses to use an approach other than financial control, equity share, or operational control, please check the "Other" box, list the other method where indicated, and describe how the use of this other approach results in organizational boundaries that differ from those resulting from using the

- financial control approach. Definitions for these Organizational Boundary terms can be found in the Glossary of Selected Terms.
- b.** List All Large Wholly Owned Subsidiaries. List all large wholly owned subsidiaries included in this report, by name and NAICS code. (For a list of NAICS codes, see Appendix A.)
- c.** List Any Large Partially Owned Subsidiaries, Joint Ventures, and Leased or Operated Sources. For any large partially owned subsidiary, joint venture, and leased or operated emissions source included in your report, provide the following information:
- Name or Description of Emissions Source;
 - Relationship to Entity (subsidiary, joint venture, leased, operated under contract, other);
 - Partners, Percent Interest Held by Entity;
 - Method for Determining Inclusion in Report (financial control, equity share, operational control, other); and
 - Percentage of Emissions Included in This Report.
- d.** Additional Description of Organizational Boundaries. Provide any additional description of organizational boundaries, including criteria used for excluding any emissions sources, if applicable (pursuant to §300.5(d)(3)(ii) of 10 CFR Part 300, General Guidelines for Voluntary Greenhouse Gases Reporting).
- 9. Describe the Geographic Scope of Activities:** Check the appropriate box to indicate whether this report covers only U.S. activities or U.S. and non-U.S. activities. In either case, please also check the applicable box regarding the scope of the entity's activities in the U.S. using the following criteria:
- Nationwide:*** Check the box for Nationwide if the entity has operations in at least one state in each of the 9 U.S. Census Divisions. The U.S. Census Divisions are identified in Appendix B.
- Multiple States:*** Check the box for Multiple States if the entity has operations in more than one State but does not meet the criteria for Nationwide. List the States in which the entity has operations using the two-letter abbreviations listed in Appendix B.
- Single State:*** Check the box for Single State if the entity has operations in only one State. Identify the state in the space provided using the two-letter abbreviations listed in Appendix B.
- If this report covers U.S. and Non-U.S. activities, please also list all foreign countries in which reported activities occurred, and using the 3-digit codes found in Appendix C, enter the NAICS code that best corresponds to the primary activity of the operations in each country.
- 10. Describe the Scope of Emissions Inventory:** If your report includes an emissions inventory, check the applicable box for each of the emissions sources included.
- 11. Describe the Entity Base Period:** Check the box indicating the number of years in the Base Period, and enter the last year in Base Period. The Base Period for the offset provider may be different from the reporting entity.

Section 2. Offset Entity Emissions Inventory

Part A. Aggregated Emissions by Gas (for independently verified reports only)

If the reporting entity's report submitted is independently verified, that entity may complete only Part A, Aggregated Emissions by Gas, on behalf of the offset provider. Copy and attach one copy of Part A from Addendum A.

Part B. Inventory of Emissions and Carbon Flux (optional for independently verified reports)

If the reporting entity's report submitted is not independently verified, they must complete Part B, Inventory of Emissions and Carbon Flux, on behalf of the offset provider. Copy and attach one copy of Part B from Addendum A.

Section 3. Offset Entity-Level Reduction Methods and Reductions

All entities that are reporting offsets from a non-reporter must complete the appropriate addendum (Addendum B1-B16) for each offset obtained.

1. Indicate the method used to estimate entity-wide emission reductions by checking the appropriate checkbox.
2. If the entity who is receiving offsets from a non-reporting offset provider is registering their emission reductions and the offsets are being estimated using the Changes in Emissions Intensity (Addendum B1) or Energy Generation and Distribution (Addendum B5) methods, indicate whether or not the non-reporting offset provider is reporting but not registering reductions calculated using the Changes in Absolute Emissions (Addendum B2) method. The reporter may choose to supplement the entity statement completed on behalf of the offset provider using an intensity-based method with a report of reduction in absolute emissions even if the output of the entity is declining. The reductions in absolute emissions included in this supplemental report are not eligible for registration.
3. Complete and attach the emission reduction addendum(s) (Addendum B1-B16) indicated in Question 1 that was used to estimate reductions domestic emissions.
4. If you are reporting non-U.S. emissions within one entity-level report, attach one copy of the emission reduction addendum (Addendum B1-B16) indicated in Question 1 that was used to estimate reductions in foreign emissions.

Appendix A. North American Industrial Classification System (NAICS) Codes

Agriculture, Forestry, Fishing and Hunting

111	Crop Production
112	Animal Production
113	Forestry and Logging
114	Fishing, Hunting and Trapping
115	Support Activities for Agriculture and Forestry

Mining

211	Oil and Gas Extraction
212	Mining (except Oil and Gas)
213	Support Activities for Mining

Utilities

221	Utilities
-----	-----------

Construction

236	Construction of Buildings
237	Heavy and Civil Engineering Construction
238	Specialty Trade Contractors

Manufacturing

311	Food Manufacturing
312	Beverage and Tobacco Product Manufacturing
313	Textile Mills
314	Textile Product Mills
315	Apparel Manufacturing
316	Leather and Allied Product Manufacturing
321	Wood Product Manufacturing
322	Paper Manufacturing
323	Printing and Related Support Activities
324	Petroleum and Coal Products Manufacturing
325	Chemical Manufacturing
326	Plastics and Rubber Products Manufacturing
327	Nonmetallic Mineral Product Manufacturing
331	Primary Metal Manufacturing
332	Fabricated Metal Product Manufacturing
333	Machinery Manufacturing
334	Computer and Electronic Product Manufacturing
335	Electrical Equipment, Appliance, and Component Manufacturing
336	Transportation Equipment Manufacturing
337	Furniture and Related Product Manufacturing
339	Miscellaneous Manufacturing

Wholesale Trade

423	Merchant Wholesalers, Durable Goods
424	Merchant Wholesalers, Nondurable Goods
425	Wholesale Electronic Markets and Agents and Brokers

Retail Trade

441	Motor Vehicle and Parts Dealers
442	Furniture and Home Furnishings Stores
443	Electronics and Appliance Stores
444	Building Material and Garden Equipment and Supplies Dealers
445	Food and Beverage Stores
446	Health and Personal Care Stores
447	Gasoline Stations
448	Clothing and Clothing Accessories Stores
451	Sporting Goods, Hobby, Book, and Music Stores
452	General Merchandise Stores
453	Miscellaneous Store Retailers
454	Nonstore Retailers

Transportation and Warehousing

481	Air Transportation
482	Rail Transportation
483	Water Transportation
484	Truck Transportation
485	Transit and Ground Passenger Transportation
486	Pipeline Transportation
487	Scenic and Sightseeing Transportation
488	Support Activities for Transportation
491	Postal Service
492	Couriers and Messengers
493	Warehousing and Storage

Information

511	Publishing Industries (except Internet)
512	Motion Picture and Sound Recording Industries
515	Broadcasting (except Internet)
516	Internet Publishing and Broadcasting
517	Telecommunications
518	Internet Service Providers, Web Search Portals, and Data Processing Services
519	Other Information Services

Finance and Insurance

521 Monetary Authorities - Central Bank
522 Credit Intermediation and Related Activities
523 Securities, Commodity Contracts, and Other
Financial Investments and Related Activities
524 Insurance Carriers and Related Activities
525 Funds, Trusts, and Other Financial Vehicles

Real Estate and Rental and Leasing

531 Real Estate
532 Rental and Leasing Services
533 Lessors of Nonfinancial Intangible Assets
(except Copyrighted Works)

Professional, Scientific, and Technical Services

541 Professional, Scientific, and Technical
Services

Management of Companies and Enterprises

551 Management of Companies and Enterprises

**Administrative and Support and Waste Management
and Remediation Services**

561 Administrative and Support Services
562 Waste Management and Remediation Services

Educational Services

611 Educational Services

Health Care and Social Assistance

621 Ambulatory Health Care Services
622 Hospitals
623 Nursing and Residential Care Facilities
624 Social Assistance

Arts, Entertainment, and Recreation

711 Performing Arts, Spectator Sports, and Related
Industries
712 Museums, Historical Sites, and Similar
Institutions
713 Amusement, Gambling, and Recreation
Industries

Accommodation and Food Services

721 Accommodation
722 Food Services and Drinking Places

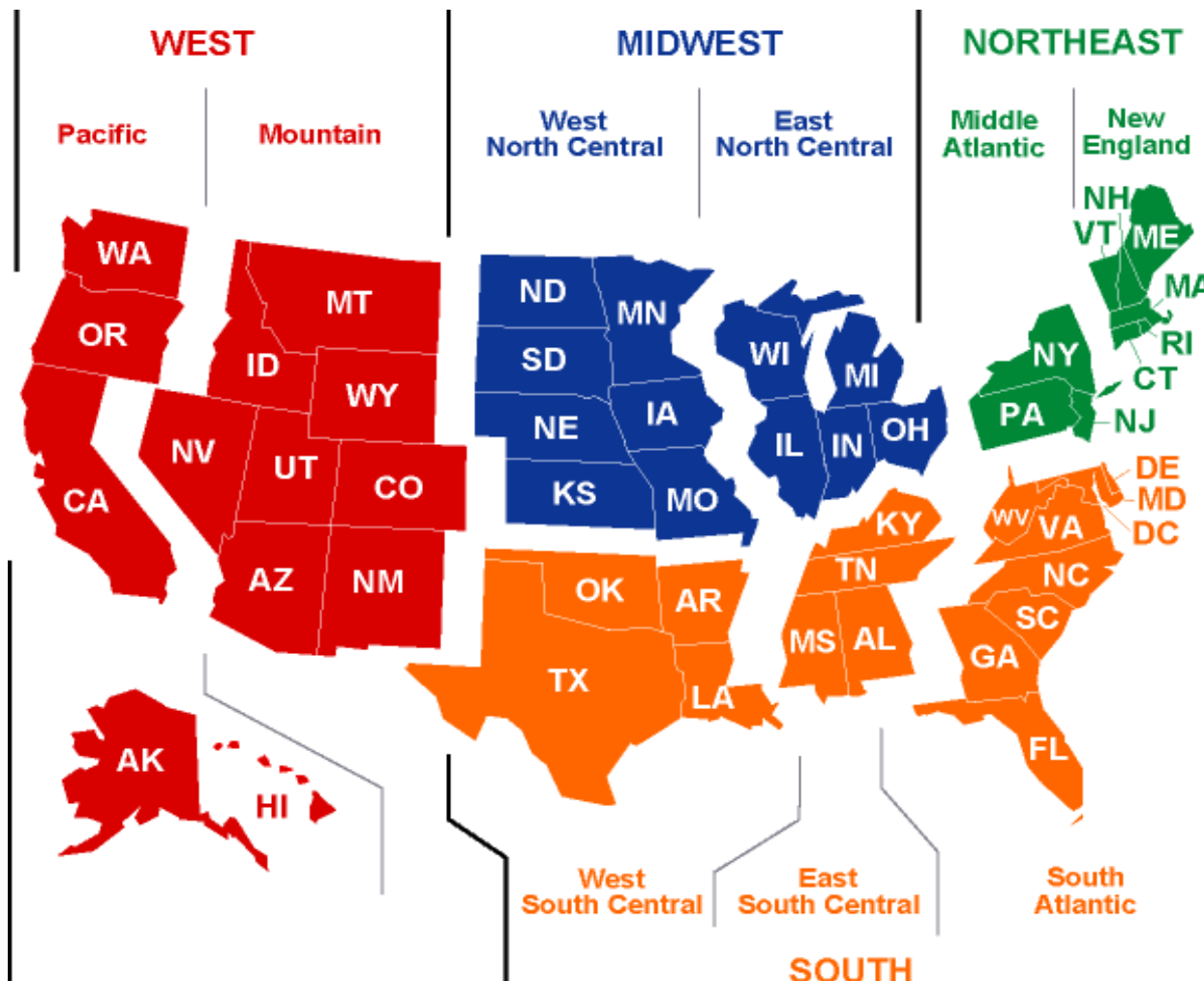
Other Services (Except Public Administration)

811 Repair and Maintenance
812 Personal and Laundry Services
813 Religious, Grantmaking, Civic, Professional,
and Similar Organizations
814 Private Households

Public Administration

921 Executive, Legislative, and Other General
Government Support
922 Justice, Public Order, and Safety Activities
923 Administration of Human Resource Programs
924 Administration of Environmental Quality
Programs
925 Administration of Housing Programs, Urban
Planning, and Community Development
926 Administration of Economic Programs
927 Space Research and Technology
928 National Security and International Affairs

Appendix B. U.S. Census Divisions and Abbreviations for States and U.S. Territories



Source: http://www.eia.gov/emeu/rep/maps/us_census.html.

Census Bureau Regions and Divisions With State Abbreviations

REGION 1: NORTHEAST

Division 1: New England

Connecticut	CT
Maine	ME
Massachusetts	MA
New Hampshire	NH
Rhode Island	RI
Vermont	VT

Division 2: Middle Atlantic

New Jersey	NJ
New York	NY
Pennsylvania	PA

REGION 2: MIDWEST*

Division 3: East North Central

Illinois	IL
Indiana	IN
Michigan	MI
Ohio	OH
Wisconsin	WI

Division 4: West North Central

Iowa	IA
Kansas	KS
Minnesota	MN
Missouri	MO

Nebraska NE
 North Dakota ND
 South Dakota SD

REGION 3: SOUTH

Division 5: South Atlantic

Delaware DE
 District of Columbia DC
 Florida FL
 Georgia GA
 Maryland MD
 North Carolina NC
 South Carolina SC
 Virginia VA
 West Virginia WV

Division 6: East South Central

Alabama AL
 Kentucky KY
 Mississippi MS
 Tennessee TN

Division 7: West South Central

Arkansas AR
 Louisiana LA
 Oklahoma OK
 Texas TX

REGION 4: WEST

Division 8: Mountain

Arizona AZ
 Colorado CO
 Idaho ID
 Montana MT
 Nevada NV
 New Mexico NM
 Utah UT
 Wyoming WY

Division 9: Pacific

Alaska AK
 California CA
 Hawaii HI
 Oregon OR
 Washington WA

*Prior to June 1984, the Midwest Region was designated as the North Central Region.
 Source: http://www.census.gov/geo/www/reg_div.txt.

Abbreviations for U.S. Territories

American Samoa AQ
 Guam GQ
 Midway Islands MQ
 Northern Mariana Islands CQ
 Puerto Rico PR
 U.S. Virgin Islands VQ

Appendix C. Country Codes

Code	Country	Code	Country
AF	Afghanistan	BU	Bulgaria
AL	Albania	UV	Burkina Faso
AG	Algeria	BM	Burma
AN	Andorra	BY	Burundi
AO	Angola	CB	Cambodia
AV	Anguilla	CM	Cameroon
AY	Antarctica	CA	Canada
AC	Antigua and Barbuda	CV	Cape Verde
AR	Argentina	CJ	Cayman Islands
AM	Armenia	CT	Central African Republic
AA	Aruba	CD	Chad
AT	Ashmore and Cartier Islands	CI	Chile
AS	Australia	CH	China
AU	Austria	KT	Christmas Island
AJ	Azerbaijan	IP	Clipperton Island
BF	Bahamas, The	CK	Cocos (Keeling) Islands
BA	Bahrain	CO	Colombia
FQ	Baker Island	CN	Comoros
BG	Bangladesh	CF	Congo
BB	Barbados	CG	Congo, Democratic Republic of the
BS	Bassas Da India	CW	Cook Islands
BO	Belarus	CR	Coral Sea Islands
BE	Belgium	CS	Costa Rica
BH	Belize	IV	Cote D'ivoire
BN	Benin	HR	Croatia
BD	Bermuda	CU	Cuba
BT	Bhutan	CY	Cyprus
BL	Bolivia	EZ	Czech Republic
BK	Bosnia and Herzegovina	DA	Denmark
BC	Botswana	DJ	Djibouti
BV	Bouvet Island	DO	Dominica
BR	Brazil	DR	Dominican Republic
IO	British Indian Ocean Territory	TT	East Timor
VI	British Virgin Islands	EC	Ecuador
BX	Brunei	EG	Egypt

Code	Country	Code	Country
ES	El Salvador	HK	Hong Kong
EK	Equatorial Guinea	HQ	Howland Island
ER	Eritrea	HU	Hungary
EN	Estonia	IC	Iceland
ET	Ethiopia	IN	India
EU	Europa Island	ID	Indonesia
FK	Falkland Islands (Islas Malvinas)	IR	Iran
FO	Faroe Islands	IZ	Iraq
FM	Federated States of Micronesia	IE	Ireland
FJ	Fiji	IS	Israel
FI	Finland	IT	Italy
FR	France	JM	Jamaica
FG	French Guiana	JN	Jan Mayen
FP	French Polynesia	JA	Japan
FS	French Southern and Antarctic Lands	DQ	Jarvis Island
GB	Gabon	JE	Jersey
GA	Gambia, The	JQ	Johnston Atoll
GZ	Gaza Strip	JO	Jordan
GG	Georgia	JU	Juan De Nova Island
GM	Germany	KZ	Kazakhstan
GH	Ghana	KE	Kenya
GI	Gibraltar	KQ	Kingman Reef
GO	Glorioso Islands	KR	Kiribati
GR	Greece	KN	Korea, Democratic People's Republic of
GL	Greenland	KS	Korea, Republic of
GJ	Grenada	KU	Kuwait
GP	Guadeloupe	KG	Kyrgyzstan
GT	Guatemala	LA	Laos
GK	Guernsey	LG	Latvia
GV	Guinea	LE	Lebanon
PU	Guinea-Bissau	LT	Lesotho
GY	Guyana	LI	Liberia
HA	Haiti	LY	Libya
HM	Heard Island and McDonald Islands	LS	Liechtenstein
HO	Honduras	LH	Lithuania

Code	Country	Code	Country
LU	Luxembourg	NF	Norfolk Island
MC	Macau	NO	Norway
MK	Macedonia	MU	Oman
MA	Madagascar	PK	Pakistan
MI	Malawi	PS	Palau
MY	Malaysia	LQ	Palmyra Atoll
MV	Maldives	PM	Panama
ML	Mali	PP	Papua New Guinea
MT	Malta	PF	Paracel Islands
IM	Man, Isle of	PA	Paraguay
RM	Marshall Islands	PE	Peru
MB	Martinique	RP	Philippines
MR	Mauritania	PC	Pitcairn Islands
MP	Mauritius	PL	Poland
MF	Mayotte	PO	Portugal
MX	Mexico	QA	Qatar
MD	Moldova	RE	Reunion
MN	Monaco	RO	Romania
MG	Mongolia	RS	Russia
MJ	Montenegro	RW	Rwanda
MH	Montserrat	SC	St. Kitts and Nevis
MO	Morocco	SH	St. Helena
MZ	Mozambique	ST	St. Lucia
WA	Namibia	SB	St. Pierre and Miquelon
NR	Nauru	VC	St. Vincent and The Grenadines
BQ	Navassa Island	WS	Samoa
NP	Nepal	SM	San Marino
NL	Netherlands	TP	Sao Tome and Principe
NT	Netherlands Antilles	SA	Saudi Arabia
NC	New Caledonia	SG	Senegal
NZ	New Zealand	RB	Serbia
NU	Nicaragua	SE	Seychelles
NG	Niger	SL	Sierra Leone
NI	Nigeria	SN	Singapore
NE	Niue	LO	Slovakia

Code	Country	Code	Country
SI	Slovenia	TE	Tromelin Island
BP	Solomon Islands	TS	Tunisia
SO	Somalia	TU	Turkey
SF	South Africa	TX	Turkmenistan
SX	South Georgia and the South Sandwich Islands	TK	Turks and Caicos Islands
SP	Spain	TV	Tuvalu
PG	Spratly Islands	UG	Uganda
CE	Sri Lanka	UP	Ukraine
SU	Sudan	AE	United Arab Emirates
NS	Suriname	UK	United Kingdom
SV	Svalbard	UY	Uruguay
WZ	Swaziland	UZ	Uzbekistan
SW	Sweden	NH	Vanuatu
SZ	Switzerland	VT	Vatican City
SY	Syria	VE	Venezuela
TI	Tajikistan	VM	Vietnam
TZ	Tanzania	WQ	Wake Island
TH	Thailand	WF	Wallis and Futuna
TW	Taiwan	WE	West Bank
TO	Togo	WI	Western Sahara
TL	Tokelau	YM	Yemen
TN	Tonga	ZA	Zambia
TD	Trinidad And Tobago	ZI	Zimbabwe

Sources: (1) National Institute of Standards and Technology, Information Technology Laboratory, Federal Information Processing Standards Publication 10-4, Specifications for Countries, Dependencies, Areas of Special Sovereignty, and Their Principal Administrative Divisions, 1995 April, <http://www.itl.nist.gov/fipspubs/fip10-4.htm>.
 (2) National Geospatial Intelligence Agency, FIPS 10-4 Change Notices, http://earth-info.nga.mil/gns/html/fips_files.html.

Appendix D. Greenhouse Gas Reduction Initiatives

Domestic Voluntary Initiatives

Code	Program
AGS	AgSTAR
CCP	Cool Communities Program
CCTY	Clean Cities Program
CLL	Climate Leaders
CLV	Climate VISION
CMOP	Coalbed Methane Outreach Program
ESB	Energy Star Buildings and Green Lights Partnership
ESC	Energy Star Computers Program
ESSB	Energy Star Small Business Program
EST	Energy Star Transformers
ESP	Other Energy Star Programs
FSP	Forest Stewardship Program
LMOP	Landfill Methane Outreach Program
NGS	Natural Gas STAR
OTH	Other Federal, state and local programs
RBA	Rebuild America
RGGI	Regional Greenhouse Gas Initiative
RLMP	Ruminant Livestock Methane Program
SFERP	Sulfur Hexafluoride (SF6) Emissions Reduction Partnership for Electric Power Systems
VAIP	Voluntary Aluminum Industrial Partnership
WWP	Waste Wise Program

Domestic Registries and Exchanges

Code	Program
CCAR	California Climate Action Registry
CCX	Chicago Climate Exchange
ERT	ERT GHG Registry Program
ECR	Eastern Climate Registry
NHGGR	New Hampshire GHG Registry
TCR	The Climate Registry
WVERR	Wisconsin Voluntary Emission Reduction Registry

International Registries and Exchanges

Code	Program
EUETS	European Union Greenhouse Gas Emission Trading Scheme (EU ETS)
WBCF	World Bank Carbon Fund
IETS	International Emissions Trading System
WEC	World Energy Council GHG Emissions Reduction Programme
GEIM	La Programa GEI Mexico
CGGCR	Canadian GHG Challenge Registry

Appendix E. Greenhouse Gases and Global Warming Potentials (GWP)

GREENHOUSE GAS NAME	GREENHOUSE GAS CODE	FORMULA	GWP	
			TAR ¹	AR4 ²
(1) Carbon Dioxide	CO2	CO ₂	1	1
(2) Methane	CH4	CH ₄	23	25
(3) Nitrous Oxide	N2O	N ₂ O	296	298
(4) Hydrofluorocarbons				
HFC-23 (trifluoromethane)	15	CHF ₃	12000	14800
HFC-32 (difluoromethane)	16	CH ₂ F ₂	550	675
HFC-41 (monofluoromethane)	43	CH ₃ F	97	92
HFC-125 (pentafluoroethane)	17	CHF ₂ CF ₃	3400	3500
HFC-134 (1,1,2,2-tetrafluoroethane)	44	CHF ₂ CHF ₂	1100	1100
HFC-134a (1,1,1,2-tetrafluoroethane)	18	CH ₂ FCF ₃	1300	1430
HFC-143 (1,1,2-trifluoroethane)	45	CHF ₂ CH ₂ F	330	353
HFC-143a (1,1,1-trifluoroethane)	46	CF ₃ CH ₃	4300	4470
HFC-152 (1,2-difluoroethane)	47	CH ₂ FCH ₂ F	43	53
HFC-152a (1,1-difluoroethane)	19	CH ₃ CHF ₂	120	124
HFC-161 (ethyl fluoride)	48	CH ₃ CH ₂ F	12	12
HFC-227ea (heptafluoropropane)	20	CF ₃ CHF ₂ CF ₃	3500	3220
HFC-236cb (1,1,1,2,2,3-hexafluoropropane)	49	CH ₂ FCF ₂ CF ₃	1300	1340
HFC-236ea (1,1,1,2,3,3-hexafluoropropane)	50	CHF ₂ CHF ₂ CF ₃	1200	1370
HFC-236fa (1,1,1,3,3,3-hexafluoropropane)	41	CF ₃ CH ₂ CF ₃	9400	9810
HFC-245ca (1,1,2,2,3-pentafluoropropane)	21	CH ₂ FCF ₂ CHF ₂	640	693
HFC-245fa (1,1,1,3,3-pentafluoropropane)	51	CHF ₂ CH ₂ CF ₃	950	1030
HFC-365mfc (pentafluorobutane)	52	CF ₃ CH ₂ CF ₂ CH ₃	890	794
HFC-43-10mee (decafluoropentane)	53	CF ₃ CHFCH ₂ CF ₂ CF ₃	1500	1640
(5) Perfluorocarbons				
PFC-14 (perfluoromethane)	22	CF ₄	5700	7390
PFC-116 (perfluoroethane)	23	C ₂ F ₆	11900	12200
PFC-218 (perfluoropropane)	42	C ₃ F ₈	8600	8830
PFC 3-1-10 (perfluorobutane)	30	C ₄ F ₁₀	8600	8860
PFC-318 (perfluorocyclobutane)	54	c-C ₄ F ₈	10000	10300
PFC-4-1-12 (perfluoropentane)	51	C ₅ F ₁₂	8900	9160
PFC 5-1-14 (perfluorohexane)	31	C ₆ F ₁₄	9000	9300
(6) Sulfur Hexafluoride	SF6	SF ₆	22200	22800
(7) Chlorofluorocarbons³				
CFC-11 (trichlorofluoromethane)	01	CCl ₃ F	-	-
CFC-12 (dichlorodifluoromethane)	02	CCl ₂ F ₂	-	-
CFC-13 (monochlorotrifluoromethane)	56	CClF ₃	-	-
CFC-113 (Freon 113)	03	CCl ₂ FCClF ₂	-	-
CFC-114 (dichlorotetrafluoroethane)	04	CClF ₂ CClF ₂	-	-
CFC-115 (monochloropentafluoroethane)	05	CF ₃ CClF ₂	-	-
(8) Other Gases				
Nitrogen Trifluoride	NF3	NF ₃	10800	17200

¹ Intergovernmental Panel on Climate Change, *Climate Change 2001: The Scientific Basis* (Cambridge, UK: Cambridge University Press, 2001). This document was part of the Intergovernmental Panel on Climate Change's (IPCC's) Third Assessment Report (TAR).

² The IPCC developed revised GWPs for the Fourth Assessment Report (AR4). A complete list of revised GWPs were published in the errata to *Climate Change 2007: The Physical Science Basis*, Contribution of Working Group I to the Fourth Assessment Report of the Intergovernmental Panel on Climate Change [Solomon, S., D. Qin, M. Manning, Z. Chen, M. Marquis, K.B. Averyt, M. Tignor and H.L. Miller (eds.)]. Cambridge University Press, Cambridge, United Kingdom and New York, NY, USA, 996 pp., (<http://www.ipcc.ch/pdf/assessment-report/ar4/wg1/ar4-wg1-errata.pdf>).

³ The reporting of CFC emissions on Form EIA-1605 is optional. CFC emissions cannot be included in total inventory emissions since reliable net global warming potentials are not available for these gases. Reductions in CFC emissions may be *reported but not registered*.

Appendix F. Electricity Emission Factors

Use the electricity factors presented below to estimate emission reductions associated with electricity generation and consumption as follows:

- Use 1999-2002 factors to calculate emissions and reductions for Start Year reports for 2002 or later and Reporting Year reports for 2003 or later.
- Use 1991-1994 factors to calculate emissions and reductions for Start Year reports for 1990 through 2001 and Reporting Year reports for 1991 through 2002.
- Use Emission Inventory factors to estimate indirect emissions from the consumption of purchased electricity.
- Use Emission Reductions/Avoided Emissions factors as benchmark values for calculating emission reductions associated with the generation of electricity that displaces power from higher-emitting sources in Addendum B1, B2, B4, B5, B6, B7, B9, B10, B11, and B14.
- Use Emission Reductions/Indirect Emissions factors to estimate reductions from the consumption of purchased electricity.
- Use domestic factors for electricity generated or consumed in the United States and its territories. U.S. Average electricity factors are provided for situations where electricity consumption or generation cannot be disaggregated by region (e.g., Addendum B9).
- Use foreign electricity factors for electricity consumed or generated in foreign countries. Regional electricity emission factors are provided for entities reporting emissions and reduction from foreign sources aggregated by region.

F.1 Domestic Electricity Emission Factors, 1999-2002

Region	Emission Inventory ^a			Emission Reductions	
	Carbon Dioxide (Metric tons/ MWh)	Methane (kg/ MWh)	Nitrous Oxide (kg/ MWh)	Avoided Emissions ^b (Metric tons CO ₂ e/MWh)	Indirect Emissions ^c (Metric tons CO ₂ e/MWh)
(1) New York, Connecticut, Rhode Island, Massachusetts, Vermont, New Hampshire and Maine	0.466	0.02647	0.00616	0.744	0.793
(2) New Jersey, Delaware, Pennsylvania, Maryland, West Virginia, Ohio, Indiana and Michigan	0.782	0.01404	0.01281	0.900	1.002
(3) Illinois and Wisconsin	0.638	0.01231	0.01048	0.900	1.151
(4) Missouri, Kentucky, Virginia, Arkansas, Tennessee, North Carolina, South Carolina, Louisiana, Mississippi, Alabama and Georgia	0.690	0.02556	0.01283	0.900	1.005
(5) Florida	0.678	0.02437	0.00856	0.788	0.840
(6) Texas	0.730	0.01351	0.00774	0.782	0.833
(7) Oklahoma and Kansas	0.867	0.01315	0.01236	0.900	0.990
(8) North Dakota, South Dakota, Nebraska, Minnesota and Iowa	0.875	0.01392	0.01414	0.900	1.160
(9) Colorado, Utah, Nevada, Wyoming and Montana	0.909	0.01158	0.01377	0.900	1.009
(10) New Mexico and Arizona	0.658	0.00762	0.00941	0.900	0.970
(11) Oregon, Washington and Idaho	0.147	0.01345	0.00337	0.781	0.833

Region	Emission Inventory ^a			Emission Reductions	
	Carbon Dioxide (Metric tons/ MWh)	Methane (kg/ MWh)	Nitrous Oxide (kg/ MWh)	Avoided Emissions ^b (Metric tons CO ₂ e/MWh)	Indirect Emissions ^c (Metric tons CO ₂ e/MWh)
(12) California	0.350	0.01831	0.00299	0.618	0.659
(13) Hawaii	0.858	0.03443	0.00777	0.849	0.905
(14) Alaska	0.749	0.01163	0.00461	0.859	0.916
(15) U.S. Territories	0.858	0.03443	0.00777	0.849	0.905
U.S. Average	0.676	0.01815	0.01053	0.900	0.959

^a Emission inventory electricity emission factors are based on average emissions intensity of total electric sector generation for specified state-based regions and include transmission and distribution (T&D) losses incurred in delivering electricity to the point of use.

^b Avoided emissions benchmark emission factors are based on average emissions intensity of fossil-fired generation for specified state-based regions, but do not exceed 0.9 metric tons CO₂e per MWh. Note that the Avoided emissions benchmarks do not include (T&D) losses.

^c Indirect emission reductions emission factors for reduced purchases of electricity are based on average emissions intensity of fossil-fired generation for specified state-based regions and include transmission and distribution (T&D) losses incurred in delivering electricity to point of use.

Source: U.S. Energy Information Administration, October, 2007.

F.2 Domestic Electricity Emission Factors, 1991-1994

Region	Emission Inventory ^a			Emission Reductions	
	Carbon Dioxide (Metric tons/ MWh)	Methane (kg/ MWh)	Nitrous Oxide (kg/ MWh)	Avoided Emissions ^b (Metric tons CO ₂ e/MWh)	Indirect Emissions ^c (Metric tons CO ₂ e/MWh)
(1) New York, Connecticut, Rhode Island, Massachusetts, Vermont, New Hampshire and Maine	0.500	0.03281	0.00816	0.817	0.877
(2) New Jersey, Delaware, Pennsylvania, Maryland, West Virginia, Ohio, Indiana and Michigan	0.799	0.01442	0.01320	0.900	1.012
(3) Illinois and Wisconsin	0.636	0.01312	0.01083	0.900	1.162
(4) Missouri, Kentucky, Virginia, Arkansas, Tennessee, North Carolina, South Carolina, Louisiana, Mississippi, Alabama and Georgia	0.681	0.02892	0.01351	0.900	1.025
(5) Florida	0.718	0.03551	0.01187	0.838	0.899
(6) Texas	0.786	0.01536	0.00891	0.813	0.872
(7) Oklahoma and Kansas	0.857	0.01379	0.01222	0.900	0.988
(8) North Dakota, South Dakota, Nebraska, Minnesota and Iowa	0.892	0.01498	0.01461	0.900	1.191
(9) Colorado, Utah, Nevada, Wyoming and Montana	0.945	0.01147	0.01497	0.900	1.061
(10) New Mexico and Arizona	0.690	0.00832	0.01064	0.900	1.024
(11) Oregon, Washington and Idaho	0.124	0.01490	0.00374	0.900	1.057
(12) California	0.345	0.01950	0.00338	0.621	0.666
(13) Hawaii	0.861	0.06238	0.01186	0.856	0.918
(14) Alaska	0.797	0.01440	0.00647	0.900	1.007
(15) U.S. Territories	0.861	0.06238	0.01186	0.856	0.918
U.S. Average	0.687	0.02051	0.01136	0.900	0.987

^a Emission inventory electricity emission factors are based on average emissions intensity of total electric sector generation for specified state-based regions and include transmission and distribution (T&D) losses incurred in delivering electricity to the point of use.

^b Avoided emissions benchmark emission factors are based on average emissions intensity of fossil-fired generation for specified state-based regions, but do not exceed 0.9 metric tons CO₂e per MWh. Note that the Avoided emissions benchmarks do not include (T&D) losses.

^c Indirect emission reductions emission factors for reduced purchases of electricity are based on average emissions intensity of fossil-fired generation for specified state-based regions and include transmission and distribution (T&D) losses incurred in delivering electricity to point of use.

Source: U.S. Energy Information Administration, October, 2007

F.3 Foreign Electricity Emission Factors, 1999-2002

Region/Country	Emission Inventory ^a			Emission Reductions	
	Carbon Dioxide (Metric tons/ MWh)	Methane (kg/ MWh)	Nitrous Oxide (kg/ MWh)	Avoided Emissions ^b (Metric tons CO ₂ e/MWh)	Indirect Emissions ^c (Metric tons CO ₂ e/MWh)
OECD North America					
Canada	0.223	0.00390	0.00351	0.802	0.876
Mexico	0.593	0.01676	0.00230	0.763	0.899
OECD Europe^d	0.387	0.00694	0.00505	0.694	0.749
Austria	0.197	0.00377	0.00207	0.558	0.594
Belgium	0.289	0.00420	0.00275	0.682	0.716
Czech Republic	0.604	0.00783	0.01074	0.782	0.854
Denmark	0.358	0.01181	0.00831	0.475	0.506
Finland	0.239	0.00395	0.00348	0.451	0.468
France	0.083	0.00136	0.00093	0.849	0.912
Germany	0.539	0.00637	0.00779	0.829	0.869
Greece	0.887	0.01453	0.01141	0.900	1.044
Hungary	0.437	0.01009	0.00540	0.673	0.773
Iceland	0.001	0.00003	0.00001	0.315	0.331
Ireland	0.699	0.01623	0.00765	0.738	0.807
Italy	0.525	0.01773	0.00482	0.649	0.693
Luxembourg ^e	0.387	0.00694	0.00505	0.694	0.749
Netherlands	0.479	0.00998	0.00492	0.545	0.568
Norway	0.005	0.00003	0.00001	0.410	0.442
Poland	0.730	0.01084	0.01528	0.749	0.848
Portugal	0.511	0.01459	0.00711	0.690	0.755
Slovak Republic	0.297	0.00357	0.00324	0.706	0.750
Spain	0.443	0.00923	0.00631	0.790	0.865
Sweden	0.048	0.00092	0.00046	0.495	0.537
Switzerland	0.022	0.00030	0.00005	0.379	0.408
Turkey	0.584	0.01135	0.00628	0.786	0.973
United Kingdom	0.475	0.00793	0.00549	0.643	0.701
OECD Asia	0.511	0.00787	0.00679	0.808	0.963
Australia	0.924	0.01008	0.01290	0.900	1.096
Japan	0.417	0.00839	0.00465	0.696	0.730
Korea	0.493	0.00758	0.00672	0.842	0.892
New Zealand	0.159	0.00307	0.00084	0.526	0.595
Non-OECD Europe and Eurasia	0.513	0.01300	0.01309	0.900	1.077
Albania	0.051	0.00251	0.00050	0.685	1.025
Armenia	0.230	0.00950	0.00095	0.490	0.693
Azerbaijan	0.613	0.03937	0.00710	0.664	0.790
Belarus	0.326	0.02441	0.00335	0.328	0.369
Bosnia-Herzegovina	0.770	0.01074	0.01544	0.900	2.145
Bulgaria	0.492	0.01087	0.01351	0.900	1.124
Croatia ^e	0.513	0.01300	0.01309	0.900	1.077
Estonia	0.774	0.02085	0.02810	0.900	1.300
FYR of Macedonia	0.773	0.01810	0.02453	0.900	1.255
Georgia	0.137	0.00392	0.00052	0.853	1.007
Gibraltar	0.870	0.05168	0.01034	0.874	0.874
Kazakhstan	1.293	0.01888	0.02150	0.900	1.814
Kyrgyzstan	0.102	0.00209	0.00168	0.407	0.605
Latvia ^e	0.513	0.01300	0.01309	0.900	1.077
Lithuania	0.165	0.00629	0.00103	0.343	0.407
Malta	0.904	0.05977	0.01195	0.900	1.051
Republic of Moldova ^e	0.513	0.01300	0.01309	0.900	1.077
Romania	0.426	0.01443	0.01135	0.676	0.785
Russia	0.351	0.01379	0.00668	0.403	0.463
Serbia and Montenegro	0.786	0.01291	0.01828	0.900	1.595
Slovenia	0.369	0.00674	0.00915	0.861	0.918
Tajikistan	0.038	0.00044	0.00004	0.475	0.554

Region/Country	Emission Inventory ^a			Emission Reductions	
	Carbon Dioxide (Metric tons/ MWh)	Methane (kg/ MWh)	Nitrous Oxide (kg/ MWh)	Avoided Emissions ^b (Metric tons CO ₂ e/MWh)	Indirect Emissions ^c (Metric tons CO ₂ e/MWh)
Turkmenistan	0.858	0.01951	0.00195	0.859	1.034
Ukraine	0.345	0.01035	0.00999	0.796	1.003
Uzbekistan	0.497	0.01976	0.00366	0.543	0.599
Non-OECD Asia	0.809	0.01607	0.01447	0.900	1.136
Bangladesh	0.625	0.02353	0.00274	0.664	0.783
Brunei Darussalam	0.830	0.02089	0.00213	0.831	0.893
China (including Hong Kong)	0.839	0.01458	0.01841	0.900	1.081
Chinese Taipei	0.631	0.01375	0.00882	0.845	0.887
Dem. People's Republic of Korea	0.630	0.00732	0.00747	0.900	1.645
India	0.999	0.01664	0.01959	0.900	1.702
Indonesia	0.722	0.02041	0.00855	0.865	1.001
Malaysia	0.528	0.01984	0.00365	0.585	0.623
Myanmar	0.456	0.02336	0.00318	0.696	1.023
Nepal	0.013	0.00093	0.00019	0.823	1.047
Pakistan	0.482	0.03146	0.00549	0.690	0.945
Philippines	0.526	0.01554	0.00777	0.879	1.021
Singapore	0.731	0.03997	0.00743	0.734	0.774
Sri Lanka	0.384	0.02717	0.00543	0.777	0.941
Thailand	0.583	0.01967	0.00489	0.631	0.688
Vietnam	0.417	0.01297	0.00389	0.900	1.101
Other Asia ^f	0.469	0.02202	0.00656	0.512	0.609
Middle East^g	0.743	0.01917	0.00507	0.760	0.857
Bahrain	0.876	0.01163	0.00116	0.877	0.954
Cyprus	0.851	0.03817	0.00763	0.854	0.909
Iraq	0.744	0.03809	0.00762	0.760	0.822
Islamic Republic of Iran	0.598	0.01874	0.00279	0.626	0.754
Israel	0.839	0.01769	0.01318	0.844	0.875
Jordan	0.775	0.03787	0.00746	0.782	0.890
Kuwait	0.790	0.03331	0.00633	0.792	0.907
Lebanon	0.754	0.04011	0.00802	0.799	0.943
Oman	0.856	0.01821	0.00258	0.857	1.035
Qatar	0.862	0.01156	0.00116	0.863	0.934
Saudi Arabia	0.816	0.02678	0.00487	0.818	0.873
Syria	0.655	0.03129	0.00564	0.751	1.099
United Arab Emirates	0.760	0.01205	0.00132	0.761	0.801
Yemen	1.029	0.05155	0.01031	0.900	1.482
Africa	0.683	0.00977	0.00955	0.860	0.985
Algeria	0.752	0.01506	0.00161	0.756	0.925
Angola	0.386	0.01341	0.00268	0.900	1.275
Benin ^e	0.683	0.00977	0.00955	0.860	0.985
Botswana ^e	0.683	0.00977	0.00955	0.860	0.985
Cameroon	0.016	0.00079	0.00016	0.830	1.076
Congo ^e	0.683	0.00977	0.00955	0.860	0.985
Côte d'Ivoire	0.408	0.00980	0.00103	0.635	0.788
Democratic Republic of Congo	0.004	0.00011	0.00002	0.900	1.188
Egypt	0.436	0.01365	0.00177	0.531	0.606
Eritrea	0.736	0.03845	0.00769	0.742	0.905
Ethiopia	0.011	0.00040	0.00008	0.900	1.060
Gabon	0.311	0.01011	0.00177	0.846	1.040
Ghana	0.150	0.00693	0.00139	0.875	1.112
Kenya	0.393	0.01342	0.00268	0.900	1.447
Libya	1.146	0.03699	0.00705	0.900	1.555
Morocco	0.809	0.01874	0.01467	0.868	1.030
Mozambique ^e	0.683	0.00977	0.00955	0.860	0.985
Namibia ^e	0.683	0.00977	0.00955	0.860	0.985
Nigeria	0.372	0.01444	0.00189	0.621	1.019

Region/Country	Emission Inventory ^a			Emission Reductions	
	Carbon Dioxide (Metric tons/ MWh)	Methane (kg/ MWh)	Nitrous Oxide (kg/ MWh)	Avoided Emissions ^b (Metric tons CO ₂ e/MWh)	Indirect Emissions ^c (Metric tons CO ₂ e/MWh)
Senegal	0.892	0.03793	0.00758	0.900	1.545
South Africa	0.911	0.01085	0.01627	0.900	1.069
Sudan	0.540	0.01962	0.00392	0.900	1.221
Togo ^e	0.683	0.00977	0.00955	0.860	0.985
Tunisia	0.608	0.01566	0.00196	0.614	0.692
United Republic of Tanzania	0.108	0.00249	0.00105	0.900	1.767
Zambia	0.007	0.00017	0.00006	0.900	1.145
Zimbabwe ^e	0.683	0.00977	0.00955	0.860	0.985
Other Africa ^h	0.431	0.01631	0.00435	0.794	0.826
Central and South America	0.204	0.00520	0.00170	0.780	0.940
Argentina	0.317	0.00570	0.00101	0.569	0.671
Bolivia	0.401	0.00730	0.00115	0.850	0.968
Brazil	0.093	0.00251	0.00106	0.900	1.140
Chile	0.333	0.00586	0.00417	0.693	0.742
Colombia	0.157	0.00280	0.00185	0.647	0.823
Costa Rica	0.015	0.00057	0.00011	0.900	1.073
Cuba	1.104	0.03956	0.00791	0.900	1.412
Dominican Republic	0.771	0.04458	0.01017	0.850	1.247
Ecuador	0.256	0.01523	0.00304	0.779	1.055
El Salvador	0.302	0.01764	0.00353	0.680	0.774
Guatemala	0.418	0.02068	0.00593	0.822	1.074
Haiti	0.347	0.03417	0.00683	0.720	1.461
Honduras	0.290	0.01656	0.00331	0.765	0.957
Jamaica	0.819	0.03716	0.00743	0.847	0.932
Netherlands Antilles	0.793	0.04090	0.00818	0.796	0.936
Nicaragua	0.650	0.04223	0.00845	0.804	1.202
Panama	0.286	0.01651	0.00330	0.777	0.998
Paraguay	0.000	0.00000	0.00000	0.900	1.970
Peru	0.148	0.00534	0.00135	0.826	0.931
Trinidad and Tobago	0.751	0.00796	0.00080	0.755	0.821
Uruguay	0.055	0.00281	0.00056	0.848	1.043
Venezuela	0.251	0.00628	0.00106	0.854	1.134
Other Latin America ⁱ	0.584	0.03073	0.00614	0.705	0.750

^a Emission inventory electricity emission factors are based on average emissions intensity of total electric sector generation for specified countries or country-based regions and include transmission and distribution (T&D) losses incurred in delivering electricity to the point of use.

^b Avoided emissions benchmark emission factors are based on average emissions intensity of fossil-fired generation for specified countries or country-based regions, but do not exceed 0.9 metric tons CO₂e per MWh. Note that the Avoided emissions benchmarks do not include (T&D) losses.

^c Indirect emission reductions emission factors for reduced purchases of electricity are based on average emissions intensity of fossil-fired generation for specified countries or country-based regions and include transmission and distribution (T&D) losses incurred in delivering electricity to point of use.

^d Use the factors for OECD Europe for western European countries not listed (e.g., Andorra, Monaco, Liechtenstein, San Marino, Vatican City).

^e The weighted average emission factors for the region are provided for countries that import more than 25 percent of electricity consumed in either or both time periods (1991-1994 or 1999-2002).

^f Use the factors for Other Asia for non-OECD Asian countries not listed.

^g Use the weighted average Middle East factors for the West Bank and Gaza Strip.

^h Use the factors for Other Africa for African countries not listed.

ⁱ Use the factors for Other Latin America for Central and South American countries not listed.

Source: U.S. Energy Information Administration, based on data from the following sources: International Energy Agency (IEA), *Electricity Information Database 2007* and *CO₂ Emissions from Fuel Combustion Database 2006*, <http://www.iea.org>, October 2007.

F.4 Foreign Electricity Emission Factors, 1991-1994

Region/Country	Emission Inventory ^a			Emission Reductions	
	Carbon Dioxide (Metric tons/ MWh)	Methane (kg/ MWh)	Nitrous Oxide (kg/ MWh)	Avoided Emissions ^b (Metric tons CO ₂ e/MWh)	Indirect Emissions ^c (Metric tons CO ₂ e/MWh)
OECD North America					
Canada	0.188	0.00357	0.00317	0.882	0.954
Mexico	0.558	0.02090	0.00490	0.740	0.859
OECD Europe^d	0.432	0.00750	0.00597	0.769	0.829
Austria	0.223	0.00434	0.00203	0.599	0.639
Belgium	0.366	0.00451	0.00423	0.882	0.930
Czech Republic	0.628	0.00800	0.01146	0.786	0.855
Denmark	0.506	0.01102	0.01309	0.606	0.650
Finland	0.249	0.00444	0.00423	0.458	0.479
France	0.094	0.00156	0.00122	0.900	1.006
Germany	0.602	0.00708	0.00858	0.872	0.902
Greece	1.020	0.01634	0.01267	0.900	1.196
Hungary	0.501	0.01046	0.00574	0.778	0.879
Iceland	0.001	0.00005	0.00001	0.429	0.463
Ireland	0.788	0.01481	0.00985	0.834	0.923
Italy	0.560	0.02370	0.00604	0.710	0.764
Luxembourg ^e	0.432	0.00750	0.00597	0.769	0.829
Netherlands	0.588	0.01018	0.00568	0.627	0.652
Norway	0.004	0.00001	0.00001	0.654	0.703
Poland	0.713	0.01104	0.01587	0.739	0.855
Portugal	0.569	0.01873	0.00861	0.814	0.920
Slovak Republic	0.432	0.00618	0.00470	0.791	0.857
Spain	0.456	0.00728	0.00682	0.900	1.050
Sweden	0.056	0.00108	0.00047	0.390	0.419
Switzerland	0.023	0.00040	0.00007	0.541	0.583
Turkey	0.605	0.00878	0.00656	0.900	1.204
United Kingdom	0.644	0.00969	0.00942	0.887	0.966
OECD Asia	0.494	0.01046	0.00521	0.777	0.821
Australia	0.855	0.00992	0.01284	0.900	1.030
Japan	0.430	0.01091	0.00410	0.696	0.733
Korea	0.582	0.01005	0.00461	0.900	1.106
New Zealand	0.122	0.00226	0.00049	0.550	0.619
Non-OECD Europe and Eurasia^f	0.521	0.01573	0.01345	0.858	0.995
Albania ^g	0.074	0.00416	0.00083	0.512	1.025
Armenia ^h	0.122	0.01512	0.00236	0.295	0.453
Azerbaijan ^g	0.723	0.05159	0.01014	0.851	1.024
Belarus ⁱ	0.364	0.02941	0.00456	0.356	0.396
Bosnia-Herzegovina ^g	0.831	0.00703	0.01032	0.900	3.334
Bulgaria ^g	0.534	0.01351	0.01486	0.895	1.087
Croatia ^e	0.521	0.01573	0.01345	0.858	0.995
Estonia ^g	0.717	0.02234	0.02870	0.823	1.030
FYR of Macedonia ^f	0.873	0.01640	0.02379	0.900	1.296
Georgia ^g	0.333	0.00979	0.00130	0.452	0.544
Gibraltar ^g	0.922	0.05229	0.01046	0.900	0.938
Kazakhstan ^g	1.355	0.01979	0.02090	0.900	1.705
Kyrgyzstan ^g	0.114	0.00325	0.00225	0.395	0.469
Latvia ^e	0.521	0.01573	0.01345	0.858	0.995
Lithuania ^g	0.218	0.00778	0.00147	0.386	0.480
Malta ^g	1.312	0.04383	0.01666	0.900	1.451
Republic of Moldova ^e	0.521	0.01573	0.01345	0.858	0.995
Romania ^g	0.468	0.01782	0.01126	0.667	0.745
Russia ^g	0.321	0.01612	0.00630	0.355	0.394
Serbia and Montenegro ^g	0.792	0.01346	0.01895	0.900	1.453
Slovenia ^g	0.363	0.00761	0.00972	0.774	0.828
Tajikistan ^g	0.064	0.00064	0.00006	0.517	0.581

Region/Country	Emission Inventory ^a			Emission Reductions	
	Carbon Dioxide (Metric tons/ MWh)	Methane (kg/ MWh)	Nitrous Oxide (kg/ MWh)	Avoided Emissions ^b (Metric tons CO ₂ e/MWh)	Indirect Emissions ^c (Metric tons CO ₂ e/MWh)
Turkmenistan ^h	0.521	0.01573	0.01140	0.858	0.995
Ukraine ⁱ	0.387	0.01450	0.01196	0.863	0.965
Uzbekistan ⁱ	0.558	0.01730	0.00365	0.679	0.752
Non-OECD Asia^f	0.778	0.01670	0.01391	0.900	1.113
Bangladesh ⁱ	0.613	0.02479	0.00283	0.668	0.863
Brunei Darussalam ⁱ	1.034	0.02037	0.00208	0.900	1.087
China (including Hong Kong) ⁱ	0.839	0.01458	0.01841	0.900	1.081
Chinese Taipei ⁱ	0.521	0.01476	0.00776	0.828	0.878
Dem. People's Republic of Korea ⁱ	0.563	0.00450	0.00658	0.900	1.613
India ⁱ	0.963	0.01357	0.01672	0.900	1.552
Indonesia ⁱ	0.709	0.02590	0.00832	0.898	1.022
Malaysia ⁱ	0.596	0.02517	0.00532	0.706	0.778
Myanmar ^f	0.477	0.01881	0.00245	0.900	1.479
Nepal ⁱ	0.065	0.00387	0.00077	0.900	1.242
Pakistan ⁱ	0.403	0.02399	0.00408	0.702	0.916
Philippines ^f	0.516	0.02985	0.00687	0.856	1.019
Singapore ^f	0.997	0.03971	0.00739	0.900	1.043
Sri Lanka ⁱ	0.106	0.00516	0.00103	0.900	1.366
Thailand ⁱ	0.658	0.02559	0.00714	0.707	0.782
Vietnam ⁱ	0.290	0.01131	0.00350	0.900	1.531
Other Asia ^{i,j}	0.500	0.02652	0.00700	0.550	0.575
Middle East^{h,j}	0.756	0.02439	0.00512	0.792	0.876
Bahrain ⁱ	0.998	0.01121	0.00112	0.900	1.048
Cyprus ⁱ	0.878	0.03805	0.00761	0.881	0.934
Iraq ⁱ	0.648	0.03665	0.00733	0.667	0.697
Islamic Republic of Iran ⁱ	0.607	0.01938	0.00316	0.690	0.790
Israel ⁱ	0.872	0.02120	0.01233	0.877	0.918
Jordan ⁱ	0.916	0.03601	0.00706	0.900	1.018
Kuwait ⁱ	0.753	0.02551	0.00453	0.755	0.818
Lebanon ⁱ	0.676	0.03437	0.00687	0.814	0.936
Oman ⁱ	0.899	0.01779	0.00256	0.900	1.036
Qatar ⁱ	1.046	0.01134	0.00113	0.900	1.111
Saudi Arabia ⁱ	0.848	0.02770	0.00507	0.850	0.916
Syria ⁱ	0.589	0.03017	0.00558	0.732	1.034
United Arab Emirates ^f	0.799	0.01286	0.00143	0.800	0.886
Yemen ⁱ	0.973	0.04627	0.00925	0.900	1.258
Africa^{l,k}	0.724	0.01304	0.01040	0.900	1.020
Algeria ⁱ	0.711	0.01491	0.00163	0.720	0.865
Angola ⁱ	0.171	0.00359	0.00072	0.900	3.068
Benin ^e	0.724	0.01304	0.01040	0.900	1.020
Botswana ^e	0.724	0.01304	0.01040	0.900	1.020
Cameroon ⁱ	0.010	0.00044	0.00009	0.887	1.046
Congo ^e	0.724	0.01304	0.01040	0.900	1.020
Côte d'Ivoire ^f	0.303	0.01830	0.00366	0.632	0.759
Democratic Republic of Congo ⁱ	0.003	0.00011	0.00002	0.900	1.138
Egypt ⁱ	0.519	0.01702	0.00277	0.665	0.744
Eritrea ^f	1.495	0.03707	0.00741	0.900	1.754
Ethiopia ⁱ	0.062	0.00269	0.00054	0.823	0.928
Gabon ⁱ	0.269	0.00614	0.00096	0.900	1.127
Ghana ⁱ	0.002	0.00009	0.00002	0.835	0.906
Kenya ⁱ	0.075	0.00175	0.00035	0.900	1.870
Libya ^f	0.882	0.04359	0.00872	0.885	1.219
Morocco ⁱ	0.908	0.02611	0.00860	0.900	1.043
Mozambique ^e	0.724	0.01304	0.01040	0.900	1.020
Namibia ^e	0.724	0.01304	0.01040	0.900	1.020
Nigeria ^f	0.366	0.01505	0.00213	0.595	0.912

Region/Country	Emission Inventory ^a			Emission Reductions	
	Carbon Dioxide (Metric tons/ MWh)	Methane (kg/ MWh)	Nitrous Oxide (kg/ MWh)	Avoided Emissions ^b (Metric tons CO ₂ e/MWh)	Indirect Emissions ^c (Metric tons CO ₂ e/MWh)
Senegal ^f	0.935	0.03362	0.00668	0.900	1.170
South Africa ^f	0.931	0.01102	0.01650	0.900	1.077
Sudan ^f	0.394	0.01526	0.00305	0.900	1.449
Togo ^e	0.724	0.01304	0.01040	0.900	1.020
Tunisia ^f	0.701	0.02176	0.00356	0.709	0.791
United Republic of Tanzania ^f	0.172	0.00435	0.00118	0.900	1.830
Zambia ^f	0.011	0.00015	0.00009	0.900	1.581
Zimbabwe ^e	0.724	0.01304	0.01040	0.900	1.020
Other Africa ^f	0.442	0.01644	0.00389	0.847	0.887
Central and South America^{f,i}	0.189	0.00517	0.00145	0.900	1.080
Argentina ^f	0.358	0.00816	0.00178	0.753	0.939
Bolivia ^f	0.398	0.00567	0.00082	0.900	1.062
Brazil ^f	0.057	0.00136	0.00065	0.900	1.408
Chile ^f	0.212	0.00357	0.00305	0.900	1.295
Colombia ^f	0.228	0.00368	0.00291	0.866	1.102
Costa Rica ^f	0.138	0.00538	0.00108	0.900	1.052
Cuba ^f	1.097	0.03931	0.00786	0.900	1.465
Dominican Republic ^f	0.808	0.03977	0.00963	0.900	1.324
Ecuador ^f	0.216	0.01083	0.00217	0.900	1.198
El Salvador ^f	0.322	0.01369	0.00274	0.900	1.157
Guatemala ^f	0.291	0.01379	0.00276	0.845	0.968
Haiti ^f	0.233	0.01332	0.00266	0.900	1.775
Honduras ^f	0.081	0.00657	0.00131	0.604	0.848
Jamaica ^f	0.978	0.03587	0.00717	0.900	1.114
Netherlands Antilles ^f	0.791	0.04030	0.00806	0.794	0.920
Nicaragua ^f	0.450	0.02419	0.00484	0.891	1.222
Panama ^f	0.325	0.01293	0.00259	0.900	1.450
Paraguay ^f	0.000	0.00001	0.00000	0.900	1.397
Peru ^f	0.184	0.00871	0.00173	0.881	1.091
Trinidad and Tobago ^f	0.770	0.00817	0.00082	0.776	0.871
Uruguay ^f	0.058	0.00293	0.00059	0.876	1.103
Venezuela ^f	0.234	0.00455	0.00069	0.786	0.970
Other Latin America ^f	0.686	0.02953	0.00590	0.855	0.904

^a Emission inventory electricity emission factors are based on average emissions intensity of total electric sector generation for specified countries or country-based regions and include transmission and distribution (T&D) losses incurred in delivering electricity to the point of use.

^b Avoided emissions benchmark emission factors are based on average emissions intensity of fossil-fired generation for specified countries or country-based regions, but do not exceed 0.9 metric tons CO₂e per MWh. Note that the Avoided emissions benchmarks do not include (T&D) losses.

^c Indirect emission reductions emission factors for reduced purchases of electricity are based on average emissions intensity of fossil-fired generation for specified countries or country-based regions and include transmission and distribution (T&D) losses incurred in delivering electricity to point of use.

^d Use the factors for OECD Europe for western European countries not listed (e.g., Andorra, Monaco, Liechtenstein, San Marino, Vatican City).

^e The weighted average emission factors for the region are provided for countries that import more than 25 percent of electricity consumed in either or both time periods (1991-1994 or 1999-2002).

^f The weighted average emission factors for 1992-1994 are provided because data for 1991 were unavailable.

^g The weighted average emission factors for 1993-1994 are provided because 1991 and 1992 data were unavailable for Azerbaijan.

^h The weighted average emission factors for the region are provided since 1991-1994 data were not available for Turkmenistan.

ⁱ Use the factors for Other Asia for non-OECD Asian countries not listed.

^j Use the weighted average Middle East factors for the West Bank and Gaza Strip.

^k Use the factors for Other Africa for African countries not listed.

^l Use the factors for Other Latin America for Central and South American countries not listed.

Source: U.S. Energy Information Administration, based on data from the following sources: International Energy Agency (IEA), *Electricity Information Database 2007* and *CO₂ Emissions from Fuel Combustion Database 2006*, <http://www.iea.org>, October 2007.

Appendix G. Estimation Methods and Ratings

Source	Method	Rating	Code
Stationary Combustion			
Carbon Dioxide From Coal-Fired Plants	CEM or mass balance supervised by a regulatory agency with an emission factor derived from plant-specific, periodic analyses	A	C01A1
	Mass balance, measured consumption, emission factor derived from plant-specific, periodic analyses	A	C01A2
	Mass balance, measured consumption, emission factor derived from plant-specific, single analysis	B	C01B1
	Estimated consumption based on purchases or deliveries, emission factor derived from plant-specific, periodic analyses	B	C01B2
	Mass balance, measured consumption based on actual heating value and default emission factor based on coal rank	B	C01B3
	Mass balance, measured consumption, and default emission factor based on coal rank	C	C01C1
	Estimated consumption based on purchases or deliveries, emission factor derived from plant-specific, single analysis	C	C01C2
	Estimated consumption based on purchases or deliveries and actual heating value, and default emission factor based on coal rank	C	C01C3
	Estimated consumption based on purchases or deliveries, and default emission factor based on coal rank	D	C01D1
	Carbon Dioxide From Natural Gas Combustion	Continuous emissions monitoring or mass balance supervised by a regulatory agency	A
Mass balance where heating value is known and falls between 975 and 1100 Btu per standard cubic foot.		A	C02A2
Mass balance where heating value and gas composition are known and used to calculate a situation-specific emission factor (even if outside 975-1100 Btu/scf range)		A	C02A3
Mass balance based on purchases where only volume is known (no heating value);		B	C02B1
Mass balance of "rich" flare gas, or low Btu gas, where composition is not known		C	C02C1

Source	Method	Rating	Code
Carbon Dioxide From Fuel Oil	Continuous emissions monitoring (CEM) or mass balance supervised by a regulatory agency	A	C03A1
	Mass balance based on actual fuel consumption and specific information about fuel quality (e.g., heating value, density, or actual carbon content)	A	C03A2
	Mass balance based on actual fuel consumption (or purchases if stock changes are not material), with default emission factors	B	C03B1
	Mass balance based on fuel purchases (with no correction for stock change, if material) and specific information about fuel quality (e.g., heating value, density, or actual carbon content)	B	C03B2
	Mass balance based on fuel purchases (with no correction for stock change, if material) and default emission factors	C	C03C1
Liquid Petroleum Gas	Continuous emission monitoring (CEM)	A	C04A1
	Mass balance using actual quantities consumed (volume, weight, or heating value), the actual product is known and is propane or butane.	A	C04A2
	Mass balance using actual quantities consumed (volume, weight, or heating value), the actual LPG product is not known or is ethane or isobutane.	B	C04B1
	Mass balance using fuel purchase data (with no correction for stock change, if material)	C	C04C1

Source	Method	Rating	Code
Methane & Nitrous Oxide Emissions From Stationary Source Combustion	Continuous Emission Monitor	A	C05A1
	Fuel consumption measurements and unit-specific emission factors based on periodic, site-specific measurements	A	C05A2
	Fuel consumption measurements and default emission factors that are publicly documented and have been widely reviewed and adopted by a public agency, a standards-setting organization or an industry group.	B	C05B1
	Fuel consumption estimates and unit-specific emission factors based on periodic, site-specific measurements*	B	C05B2
	Fuel consumption measurement and default emission factors based on other published sources.	C	C05C1
	Fuel consumption estimates and default emission factors that are publicly documented and have been widely reviewed and adopted by a public agency, a standards-setting organization or an industry group*	C	C05C2
	Fuel consumption estimates and default emission factors based on other published sources..	D	C05D1
Carbon Dioxide Emissions From Refinery Fuel Gas	Continuous emission monitoring (or mass balance), supervised by a regulatory agency	A	C06A1
	Mass balance, based on measured volume and density and composition from multiple gas samples	A	C06A2
	Mass balance, based on measured volume and density, and composition from a single gas sample	B	C06B1
	Mass balance, based on measured heat content, and a default emission factor that is publicly documented and has been widely reviewed and adopted by a public agency, a standards-setting organization or an industry group	B	C06B2
	Mass balance, based on measured heat content, using other default emission factor	C	C06C1
	Mass balance, based on volume, using assumed heating value and default emissions factor	D	C06D1

Source	Method	Rating	Code
Carbon Dioxide Emissions from Petroleum Coke	Continuous emission monitoring or mass balance supervised by a regulatory agency	A	C07A1
	Mass balance based on measured consumption or complete estimate of usage (including catalyst coke and non-fuel use, if applicable), actual carbon content composition of coke based on periodic samples	A	C07A2
	Mass balance based on measured consumption or complete estimate of usage (including catalyst coke and non-fuel use, if applicable), actual carbon content based on one-time sample	B	C07B1
	Mass balance based on measured consumption or complete estimate of usage, plus a default emission factor that is publicly documented and has been widely reviewed and adopted by a public agency, a standards-setting organization or an industry group	B	C07B2
	Mass balance based on measured consumption or complete estimate of usage, plus other default emission factor	C	C07C1
	Mass balance based on marketable coke only (if catalyst coke is being combusted) and default emission factor	D	C07D1
Carbon Dioxide From Venting and Flaring of Natural Gas	Measured venting or flaring; actual composition data from periodic samples	A	C08A1
	Measured venting or flaring; actual composition data from single sample	B	C08B1
	Measured venting or flaring; assumed composition using a published default emission factor that is publicly documented and has been widely reviewed and adopted by a public agency, a standards-setting organization or an industry group	B	C08B2
	Estimated venting or flaring; assumed composition using default emission factors	C	C08C1
Carbon Dioxide From Combustion of Crude Oil	Measured fuel use; emission factor based on actual composition data from periodic samples	A	C09A1
	Measured fuel use; assumed composition using a published default emission factor that is publicly documented and has been widely reviewed and adopted by a public agency, a standards-setting organization or an industry group	B	C09B1
	Estimated fuel use; emission factor based on actual composition data from single sample	C	C09C1
	Estimated fuel use; assumed composition using default emission factor	D	C09D1

Source	Method	Rating	Code
Carbon Dioxide Emissions From Selected Petroleum-Based Waste Fuels	Continuous emission monitoring or mass balance supervised by a regulatory agency.	A	C10A1
	Measured fuel use; emission factor based on actual composition data	A	C10A2
	Measured fuel use; assumed composition using default emission factor that is publicly documented and has been widely reviewed and adopted by a public agency, a standards-setting organization or an industry group	B	C10B1
	Estimated fuel use; emission factor based on actual composition data	C	C10C1
	Estimated fuel use; assumed composition using default emission factor	D	C10D1
	Carbon Dioxide From Waste Fuels	Continuous emissions monitoring or mass balance supervised by a regulatory agency; prorated by measured waste composition	A
Continuous emissions monitoring or mass balance supervised by a regulatory agency, prorated by default waste composition.		B	C11B1
Measured quantity of waste combusted multiplied by a default emission factor that is publicly documented and has been widely reviewed and adopted by a public agency, a standards-setting organization or an industry group		B	C11B2
Measured quantity of waste combusted times other default emission factor		C	C11C1
Carbon Dioxide From Non-Fuel Use of Fossil Fuel		Facility-level mass balance computation with known product composition	A
	Facility-level mass balance computation with default emissions factor for product	B	C12B1
	Product consumption multiplied by default emission factor multiplied by a default fraction combustion for asphalt, lubricants, and solvents	B	C12B2
	Product consumption multiplied by default emission factor multiplied by default fraction sequestered (petrochemical feedstocks).	C	C12C1

Source	Method	Rating	Code
Carbon Dioxide From Unspecified Fuels	CEM or mass balance supervised by a regulatory agency with an emission factor derived from plant-specific, periodic analyses	A	C13A1
	Mass balance, measured consumption, emission factor derived from plant-specific, periodic analyses	A	C13A2
	Mass balance, measured consumption, emission factor derived from plant-specific, single analysis	B	C13B1
	Mass balance, estimated consumption based on purchases or deliveries, and emission factor derived from plant-specific, periodic analyses	B	C13B2
	Mass balance, measured consumption, and default emission factor that is publicly documented and has been widely reviewed and adopted by a public agency, a standards-setting organization or an industry group	B	C13B3
	Mass balance, measured consumption, and other default emission factor	C	C13C1
	Mass balance, estimated consumption based on purchases or deliveries, and emission factor derived from plant-specific, single analyses	C	C13C2
	Mass balance, estimated consumption based on purchases or deliveries, and default emission factor that is publicly documented and has been widely reviewed and adopted by a public agency, a standards-setting organization or an industry group	C	C13C3
	Estimated consumption based on purchases or deliveries, and other default emission factor	D	C13D1
Mobile Sources			
Carbon Dioxide Emissions From Highway Vehicles	Mass balance based on fuel volume burned, or bulk purchase data adjusted for stock change used with measured density or heating value and carbon content or with default emission factors	A	D01A1
	Mass balance based on bulk fuel purchase not accounting for stock change used with default emission factors	B	D01B1
	Mass balance based on distance traveled and fuel economy data, or hours, horsepower-hours, or ton-distance shipped and fuel consumption per unit activity data used with default emissions factors	C	D01C1
	Mass balance based on fuel price or expenditure data used with default emissions factors	D	D01D1

Source	Method	Rating	Code
Carbon Dioxide Emissions From Off-Road Vehicles, Including Diesel Locomotives	Mass balance based on actual fuel consumed or via bulk purchase data that accounts for stock change used with measured density or heating values and carbon content or with default emissions factors	A	D02A1
	Mass balance using fuel consumption based on bulk purchase not accounting for stock change used with default emissions factors	B	D02B1
	Mass balance based on distance traveled and fuel economy for each engine, or hours, horsepower hours of operation, or ton-distance shipped and fuel consumed per unit activity data used with default emissions factors	C	D02C1
	Mass balance based on fuel price data only or default factors for fuel consumption per unit activity data used with default emissions factors	D	D02D1
Carbon Dioxide Emissions From Water Borne Vessels	Mass balance based on actual fuel quantities consumed or bulk purchase records accounting for stock change used with measured density, heating value, and/or carbon content and/or with specific fuel type and default emissions factors	A	D03A1
	Mass balance based on bulk fuel purchase data not adjusted for stock change used with default emissions factors	B	D03B1
	Mass balance based on distance traveled data and fuel economy for each engine, or hours, horsepower hours of operation, or ton-distance shipped and specific information on fuel consumed per unit activity data used with default emissions factors	C	D03C1
	Mass balance based on fuel price data only or default factors for fuel consumption per unit of activity data used with default emissions factors	D	D03D1
Carbon Dioxide Emissions From Aircraft	Mass balance based on measured quantities loaded into vehicle or bulk purchase records accounting for stock change used with measured density or heating value, and carbon content or with default emissions factors	A	D04A1
	Mass balance fuel consumption volume from bulk purchase data not adjusted for stock change used with default emissions factors	B	D04B1
	Mass balance based on distance traveled and fuel economy for each engine, or hours, horsepower hours, or ton-distance shipped and specific information on fuel consumed per unit activity data used with default emissions factors	C	D04C1

Source	Method	Rating	Code
Carbon Dioxide Emissions From Aircraft (continued)	Mass balance based on fuel price data only or default factors for fuel consumption per unit of activity data used with default emissions factors	D	D04D1
Methane and Nitrous Oxide From Highway Vehicles	Inference based on vehicle distance traveled or fuel consumption and an emission factor for specific vehicle types, provided combustion and emission control technology are known for each vehicle	A	D05A1
	Inference based on total vehicle distance traveled for an uncharacterized vehicle mix and weighted average emissions factor	B	D05B1
Methane and Nitrous Oxide From Off-Road and Water Borne Vessels	Inference based on fuel or energy consumption data and specific IPCC emissions factors	A	D06A1
	Inference based other activity data (e.g., distance traveled) to calculate fuel consumption, with model specific fuel economy factors and IPCC emissions factors	B	D06B1
	Inference based on default/generic fuel economy values and available activity data with IPCC emissions factors	C	D06C1
Methane and Nitrous Oxide From Aircraft	Inference based on individual jet engine aircraft LTO and cruise data and IPCC default emissions factors	A	D07A1
	Known fuel/energy consumption and either LTO approach or emissions per kilogram fuel with IPCC default emissions factors	B	D07B1
	Inference based on other activity data (e.g., distance traveled) use to calculate fuel consumption used with IPCC emission factors, provided fuel economy data are model-specific	C	D07C1
	Inference using other activity data (e.g., hours) and default/generic fuel economy values with IPCC default emissions factors	D	D07D1
Hydrofluorocarbons From Mobile Refrigeration and Air-Conditioning	Mass balance, provided specific features and data availability	A	D08A1
	Mass balance based on emission factors (percent) for initial charge, annual leakage, capacity remaining at disposal, and recovery	C	D08C1

Source	Method	Rating	Code
Industrial Processes			
Nitrous Oxide Emissions From Adipic Acid Production	Direct measurement, either continuous emissions monitoring or periodic direct measurements	A	E01A1
	Default emission factors using known destruction and utilization factors for an abatement technology, with default emissions factors	B	E01B1
	Default emission factors, using utilization factors, and reflecting an uncontrolled stream or default factor for an abatement technology	C	E01C1
Carbon Dioxide Emissions From Aluminum Production	Mass balance based on quantity and composition of reducing agents consumed	A	E02A1
	Mass balance based on default anode composition values and data on quantity of reducing agent consumed	B	E02B1
	Default emission factors	B	E02B2
PFCs From Aluminum Production	Smelter-specific slope factors based on representative field measurements	A	E03A1
	Technology-specific slope factors (or over-voltage coefficients), anode effect frequency and duration (or anode effect over-voltage), and production data	B	E03B1
	Inference method based on most recent IPCC default emissions factors	C	E03C1
Sulfur Hexafluoride From Aluminum Production	Inference method using purchase data	A	E04A1
Carbon Dioxide From Ammonia Production	Continuous emission monitoring or periodic direct measurement	A	E05A1
	Mass balance when carbon content of feedstock fuel is known	B	E05B1
	Mass balance using default carbon content value	B	E05B2
	Default emissions factor of 1.26 tons carbon dioxide per ton ammonia produced	C	E05C1

Source	Method	Rating	Code
Carbon Dioxide From Cement Production – Clinker Production	Mass balance, clinker method, based on measured calcium oxide content of clinker	A	E06A1
	Clinker method based on measured magnesium oxide content of clinker	A	E06A2
	Mass balance, cement method, based on plant-specific raw material data and clinker content of cement	A	E06A3
	Default emission factor (includes emissions from CaO and MgO)	B	E06B1
	Default clinker and additive fraction values for appropriate cement production mix	B	E06B2
	Default emissions factor of 0.499 tons carbon dioxide per ton cement produced	C	E06C1
Carbon Dioxide From Discarded Bypass/Cement Kiln Dust	Direct measurement	A	E07A1
	Plant-specific clinker emission factors and data on portion of CKD that is calcined	B	E07B1
	Inference based on discarded CKD value, assumed equal to two percent of CO ₂ from clinker production	C	E07C1
Carbon Dioxide From Hydrogen Production	Direct measurement	A	E08A1
	Mass balance based on feedstock use of fossil fuels	A	E08A2
Carbon Dioxide Emissions From Iron and Steel Production – Reducing Agents	Plant-specific data on reducing agent consumption and its carbon content	A	E09A1
	Default reducing agent emissions factors	B	E09B1
Carbon Dioxide Emissions From Iron and Steel Production – Furnace Additives	Plant-specific data on furnace additive consumption and emission factor	A	E10A1
	Mass balance using default furnace-additive emission factor	A	E10A2
Carbon Dioxide Emissions from Iron and Steel Production – Crude Iron Production	Plant-specific data on crude inputs and production and carbon contents	A	E11A1
	Default carbon content of inputs and crude product	B	E11B1
Carbon Dioxide Emissions From Iron and Steel Production – Conversion of Iron to Steel (Including Secondary Steel Production in Electric Arc Furnaces)	Mass balance based on plant-specific carbon content of pig iron and steel	A	E12A1
	Mass balance based on default carbon content values	B	E12B1
Carbon Dioxide Emissions From Iron and Steel Production – Electrode Consumption in Electric Arc Furnaces	Mass balance using graphite electrode consumption and plant-specific emissions factors	A	E13A1
	Mass balance using graphite electrode consumption and default emission factor	B	E13B1
	Estimation using steel production and default emission factor	B	E13B2

Source	Method	Rating	Code
Carbon Dioxide Emissions From Iron and Steel Production – All Processes	Direct measurement	A	E14A1
	Production times default emissions factor for integrated iron and steel production	C	E14C1
	Production times specific or default emissions factor for secondary steel production in EAF	C	E14C2
Carbon Dioxide Emissions From Lime Production	Mass balance using limestone production emissions factor based on measured lime purity value	A	E15A1
	Mass balance using IPCC default emissions factor	B	E15B1
Carbon Dioxide From Limestone and Dolomite Use	Mass balance using plant-specific emissions factor based on limestone and dolomite content of the raw material consumed	A	E16A1
	Mass balance using IPCC default emissions factor	B	E16B1
Carbon Dioxide From Methanol Production	Continuous emissions monitoring or other direct measurement	A	E17A1
	Mass balance accounting for carbon content of feedstock fuel minus carbon content of methanol	B	E17B1
Methane From Methanol Production	Direct measurement	A	E18A1
	Use of IPCC provided default factors	B	E18B1
Methane From Petrochemical Production	Continuous emissions monitoring or other Direct measurement	A	E19A1
	Use of IPCC provided default factors	B	E19B1
Nitrous Oxide From Nitric Acid Production	Continuous emissions monitoring	A	E20A1
	Emission factors based on direct, periodic measurement of plant emissions	A	E20A2
	Default emissions factors for uncontrolled and non-selective catalytic reduction control technologies that are publicly documented and have been widely reviewed and adopted by a public agency, a standards-setting organization or an industry group	B	E20B1
	Other default emissions factors for uncontrolled and non-selective catalytic reduction control technologies	C	E20C1
Carbon Dioxide From Soda Ash Production	Emissions factor based on production of soda ash from trona	A	E21A1
Carbon Dioxide From Soda Ash Use	Emissions factor based on molecular weight ratio of carbon dioxide to soda ash	A	E22A1

Source	Method	Rating	Code
Methane From Coal Mining (all sources)	Direct measurement	A	E23A1
	Direct measurement augmented by indirect estimates based on default emissions factors	B	E23B1
	Indirect estimates based on default emissions factors	C	E23C1
Carbon Dioxide and Methane From Oil and Natural Gas Industries	Direct, site-specific measurements of emissions or all mass balance factors	A	E24A1
	Mass-balance approach, using measured activity data and emission factors that are publicly documented and widely reviewed and adopted by a public agency, a standards-setting organization or an industry group	B	E24B1
	Mass –balance approach, using measured activity data and other emission factors	C	E24C1
Methane From Wastewater and Sludge Handling	Emission factors derived from measured wastewater stream composition data	A	E25A1
	Default emissions factors based on general activity data	B	E25B1
Nitrous Oxide From Disposed Wastewater Treatment Effluent	Direct measurement	A	E26A1
	IPCC method using measured, site-specific effluent data	B	E26B1
	IPCC method using default values	C	E26C1
Methane From Landfilling	IPCC First-Order Decay model using site-specific waste and landfill parameters	A	E27A1
	Publicly available models, including LandGem and EMCON, that rely on user-defined data elements	A	E27A2
	Publicly-available models, including LandGem and EMCON, that rely on default parameters	B	E27B1
	Mass balance using single (or limited number of) year(s), site-specific DOC data	C	E27C1
	Mass balance, default DOC values	D	E27D1
HFCs From HCFC-22 Production	Continuous emissions monitoring	A	E28A1
	Emission estimates based on representative, periodic direct measurement	A	E28A2
	Default, uncontrolled emission factor, abatement/capture technology reduction value if applicable, that are publicly documented and have been widely reviewed and adopted by a public agency, a standards-setting organization or an industry group	B	E28B1
	Other default, uncontrolled emissions factor, abatement/capture technology reduction value if applicable	C	E28C1

Source	Method	Rating	Code
Sulfur Hexafluoride From Electrical Equipment	Mass balance by life cycle stage of Equipment (IPCC Tier 3a)	A	E29A1
	Mass Balance at the manufacturer and facility level (IPCC Tier 3b)	A	E29A2
	Inference method by life cycle stage using emissions factors (IPCC Tier 2a)	B	E29B1
	Inference method using IPCC default emissions factors (IPCC Tier 2b)	C	E29C1
	Potential emissions method (IPCC Tier 1)	D	E29D1
Industrial Use and Production of High-GWP Gases	EPA Climate Leaders Material Balance Method	A	E30A1
	EPA Climate Leaders Simplified Material Balance Method	A	E30A2
	IPCC Good Practice Guidance Mass Balance, or Top-Down Approach that does not rely on emissions factors	A	E30A3
	IPCC Revised 1996 Guidelines Tier 2-Actual Emissions, using facility-specific emissions factors that have been demonstrated to be highly representative	A	E30A4
	California Climate Change Action Registry General Reporting Protocol Mass Balance Method	A	E30A5
	IPCC Revised 1996 Guidelines Tier 2-Actual Emissions, using reasonably representative facility-specific emissions factors	B	E30B1
	IPCC Revised 1996 Guidelines Tier 2-Actual Emissions, using country-specific emissions factors	C	E30C1
	IPCC Revised 1996 Guidelines Tier 1-Potential Emissions	D	E30D1
SF ₆ Emissions From Magnesium Production	Mass balance using consumption data	A	E31A1
	Default emissions factors based on general activity data	B	E31B1
Methods for High GWP Gases From Semiconductor Manufacturing	Mass Balance at the specific process or tool level (IPCC Tier 2a)	A	E32A1
	Mass Balance at the process-or tool- type level (IPCC Tier 2b)	B	E32B1
	Mass Balance using WRI/WBCSD spreadsheets with plant-specific data	B	E32B2
	Mass Balance using site-specific purchase and abatement data (IPCC Tier 2c)	C	E32C1
	Mass Balance using WRI/WBCSD spreadsheets with default factors	C	E32C2

Source	Method	Rating	Code
Other Industrial Process Emissions	Continuous direct measurement (CEM) of actual emissions source; or emissions factor based upon multiple, recent, regularly repeated, on-site, direct measurements of sources, multiplied by measured activity data. Activity data measure the actual relevant activity, rather than an indirect indicator of that activity (for instance, fuel consumption rather than purchases).	A	E33A1
	Emissions factor based on limited direct measurements of source or representative sample multiplied by measured activity data. Activity data measure actual use, rather than purchases (if applicable).	B	E33B1
	Default emissions factor multiplied by measured activity data; or emissions factor based on single measurement multiplied by estimated activity data.	C	E33C1
	Default emissions factor multiplied by estimated activity data or static one-time monitoring.	D	E33D1
Indirect Emissions			
Carbon Dioxide, Methane, and Nitrous Oxide From Electricity Imports	Measured electricity consumption in conjunction with source-specific, generator-type or default regional or default national emission rates and system-specific or default transmission loss factor	A	F01A1
	"Area" method estimate of electricity consumption in conjunction with source-specific, generator-type or default regional or default national emission rates and system-specific or default transmission loss factor	B	F01B1
Carbon Dioxide, Methane, and Nitrous Oxide From Steam or Hot Water Imports	Measured heat consumption in conjunction with source-specific emission factor and source-specific or default transmission loss factor	A	F02A1
	Measured heat consumption in conjunction with default emission factor and source-specific or default transmission loss factor	B	F02B1
	"Area" method estimate of heat consumption in conjunction with source-specific emission factor and source-specific or default transmission loss factor	C	F02C1
	"Area" method estimate of heat consumption in conjunction with default emission factor and source-specific or default transmission loss factor	D	F02D1

Source	Method	Rating	Code
Carbon Dioxide, Methane, and Nitrous Oxide From Chilled Water Purchases	Measured chilled water consumption data used in conjunction with source-specific COP, a source-specific or default transmission loss factor, and A-rated emissions calculation method	A	F03A1
	Measured chilled water consumption data used in conjunction with source-specific COP, source-specific or default transmission loss factor, and B-rated emissions calculation method	B	F03B1
	Measured chilled water consumption data used in conjunction with source-specific COP, source-specific or default transmission loss factor, and C-rated emissions calculation method	C	F03C1
	Measured chilled water consumption data used in conjunction with source-specific COP, source-specific or default transmission loss factor, and D-rated emissions calculation method	D	F03D1
	Measured chilled water consumption data used in conjunction with default COP, a source-specific or default transmission loss factor, and A-rated emissions calculation method	B	F03B2
	Measured chilled water consumption data used in conjunction with default COP, source-specific or default transmission loss factor, and B-rated emissions calculation method	C	F03C2
	Measured chilled water consumption data used in conjunction with default COP, source-specific or default transmission loss factor, and C- or D-rated emissions calculation method	D	F03D2
	"Area" method estimates of chilled water consumption used in conjunction with source-specific COP, a source-specific or default transmission loss factor, and A-rated emissions calculation method	C	F03C3
	"Area" method estimates of chilled water consumption used in conjunction with source-specific COP, source-specific or default transmission loss factor, and B-, C-, or D-rated emissions calculation method	D	F03D3
	"Area" method estimates of chilled water consumption in conjunction with default COP and source-specific or default transmission loss factor	D	F03D4

Source	Method	Rating	Code
Carbon Dioxide, Methane, and Nitrous Oxide From Electricity and Heat Purchases From Offsite CHP Plants	Measured steam/electricity consumption data used in conjunction with source-specific emission rates, a source-specific or default transmission loss factor, and an A-rated method to determine CHP plant emissions	A	F04A1
	Measured steam/electricity consumption data used in conjunction with source-specific emission rates, a source-specific or default transmission loss factor, and a B-rated method to determine CHP plant emissions	B	F04B1
	Measured steam/electricity consumption data used in conjunction with source-specific emission rates, a source-specific or default transmission loss factor, and a C-rated method to determine CHP plant emissions	C	F04C1
	Measured steam/electricity consumption data used in conjunction with source-specific emission rates, a source-specific or default transmission loss factor, and a D-rated method to determine CHP plant emissions	D	F04D1
	Measured steam/electricity consumption data used in conjunction with the method provided for allocating fuel use to thermal and electrical generation, a specific or default transmission loss factor, and an A-rated method to determine CHP plant emissions	B	F04B2
	Measured steam/electricity consumption data used in conjunction with the method provided for allocating fuel use to thermal and electrical generation, a specific or default transmission loss factor, and a B-rated method to determine CHP plant emissions	C	F04C2
	Measured steam/electricity consumption data used in conjunction with the method provided for allocating fuel use to thermal and electrical generation, a specific or default transmission loss factor, and a C- or D-rated method to determine CHP plant emissions	D	F04D2
	"Area" method estimate of steam/electricity consumption used in conjunction with source-specific emission rates, a source-specific or default transmission loss factor, and an A-rated method to determine CHP plant emissions	C	F04C3

Source	Method	Rating	Code
Carbon Dioxide, Methane, and Nitrous Oxide From Electricity and Heat Purchases From Offsite CHP Plants (continued)	"Area" method estimate of steam/electricity consumption used in conjunction with source-specific emission rates, a source-specific or default transmission loss factor, and a B-, C-, or D-rated method to determine CHP plant emissions	D	F04D3
	"Area" method estimate of steam/electricity consumption used in conjunction with the method provided for allocating fuel use to thermal and electrical generation, and a specific or default transmission loss factor	D	F04D4
Geologic Sequestration of Carbon Dioxide			
Fugitive Emissions From the Extraction of Naturally Occurring CO ₂	Direct measurement and at least annual content analysis of gas	A	G01A1
	Mass balance based on before-and-after measurements, minus amount extracted (<i>Equation 1</i>)	B	G01B1
Fugitive Emissions During the Extraction of CO ₂ From Anthropogenic Source	Difference between upstream and downstream measurements based on CEM or flow meter data (<i>Equation 2</i>)	A	G02A1
	Difference between upstream and downstream measurements based on annual emissions data (<i>Equation 2</i>)	B	G02B1
	Manufacturer's specifications for capture technology employed (<i>Equation 3</i>)	C	G02C1
Fugitive Emissions During Transport and Processing	Direct actual measurements at pipeline beginning and endpoint (<i>Equation 4</i>)	A	G03A1
	Direct actual measurements at tank fill and delivery (<i>Equation 5</i>)	A	G03A2
	Annual measurements at pipeline beginning and endpoint (<i>Equation 4</i>)	B	G03B1
	Estimating without direct measurement (<i>Equation 6</i>)	C	G03C1
	Use of EPA VOC emissions factors (<i>Equation 7</i>)	D	G03D1
Fugitive Emissions of CO ₂ During Injection and Extraction for Enhanced Resource Recovery	Monitoring system for direct CO ₂ loss measurement	A	G04A1
	Difference in CO ₂ needed and CO ₂ stored (<i>Equation 8</i>)	D	G04D1
Post-Injection Seepage of Carbon Dioxide to the Atmosphere	Monitoring plan using 4D seismic, reservoir pressure monitoring, formation fluid monitoring, shallow water sampling (if present) and soil gas surveys	A	G05A1
	Monitoring plan using one or more measurement techniques in both categories	B	G05B1
	Federal or state approved monitoring plan	B	G05B2
	Monitoring plan using measurement techniques in only one category	C	G05C1

Source	Method	Rating	Code
Agricultural Emissions and Sequestration			
Methane and Nitrous Oxide From Enteric Fermentation	Inference using improved emission factors	A	H01A1
	Inference using default emission factors	B	H01B1
Methane and Nitrous Oxide From Livestock Waste	Inference using emission factors specific to livestock category and waste management system -Methane (CH ₄)	B	H02B1
Methane and Nitrous Oxide From Crop Residue Burning	Inference using default emission factors	B	H03B1
Methane From Rice Cultivation	Inference using default emission factors	B	H04B1
Nitrous Oxide From Agricultural Soils (Including Nitrogen Application and Organic Soils)	Inference using specific activity data and default N ₂ O emission factor	B	H05B1
Carbon Dioxide Emissions on Cultivated Organic Soils	Direct measurement of organic soil carbon stock change with associated uncertainty levels less than or equal to 15 percent	A	H06A1
	Direct measurement of organic soil carbon stock change with associated uncertainty levels greater than 15 percent	B	H06B1
	Inference using default emission factors	B	H06B2
Carbon Dioxide From Lime Applications to Agricultural Soils	Inference using default emission factors	B	H07B1
Carbon Dioxide Fluxes on Mineral Soils	Model-based estimates of CO ₂ flux on mineral soils with uncertainty estimates less than or equal to 15 percent	A	H08A1
	Model-based estimates of CO ₂ Flux on mineral soils with uncertainty estimates greater than 15 percent	B	H08B1
	Direct measurement of mineral soil carbon stocks with uncertainty estimates less than or equal to 15 percent	A	H08A2
	Direct measurement of mineral soil carbon stocks with uncertainty estimates greater than 15 percent	B	H08B2
	Inference using default emission and sequestration factors	C	H08C1
Forestry			
Forest Ecosystem Carbon Pools	Estimates from look-up tables that match specific site conditions and management practices, as documented using independent data or information.	A	I01A1
	Use of the USFS COLE model or an approved model, validated with data specific to the site conditions and management practices.	A	I01A2
	Sampling with quantified accuracy	A	I01A3

Source	Method	Rating	Code
Forest Ecosystem Carbon Pools (continued)	Estimates in look-up tables adapted to specific site conditions and management practices.	B	I01B1
	Use of an approved model that is parameterized specifically for site conditions and management practices.	B	I01B2
	Use of the U.S. Forest Service COLE model	B	I01B3
	Typical application of regional look-up tables that generally match the site conditions and management practices	C	I01C1
	Use of an approved model that generally matches site conditions and management practices.	C	I01C2
	Use of look-up tables for site conditions and management practices that are not represented accurately by the tables.	D	I01D1
	Harvested Wood Products Carbon Stocks	Use of an approved model validated with data specific to the product mix of the entity	A
Use of specific data on harvest or product mix and default decay factors provided in Appendix C of the Part I appendix		B	I02B1
Use of aggregate data on harvest and default decay factors provided in Appendix C of the Part I appendix		C	I02C1

Appendix H. Fuel Emission Factors

H.1 Carbon Dioxide Emission Factors for Stationary Combustion¹

Fuel	Emission Factor	Units
Coal²		
Anthracite	103.69	kg CO ₂ / MMBtu
Bituminous	93.28	kg CO ₂ / MMBtu
Sub-bituminous	97.17	kg CO ₂ / MMBtu
Lignite	97.72	kg CO ₂ / MMBtu
Electric Power Sector	95.52	kg CO ₂ / MMBtu
Industrial Coking	93.71	kg CO ₂ / MMBtu
Other Industrial	93.98	kg CO ₂ / MMBtu
Residential/Commercial	95.35	kg CO ₂ / MMBtu
Natural Gas³		
<i>Pipeline Natural Gas</i>		
HHV of 975 - 1000 Btu/scf	54.01	kg CO ₂ / MMBtu
	5.401	kg CO ₂ / therm
HHV of 1000 - 1025 Btu/scf	52.91	kg CO ₂ / MMBtu
	5.291	kg CO ₂ / therm
HHV of 1025 - 1050 Btu/scf	53.06	kg CO ₂ / MMBtu
	5.306	kg CO ₂ / therm
HHV of 1050 - 1075 Btu/scf	53.46	kg CO ₂ / MMBtu
	5.346	kg CO ₂ / therm
HHV of 1075 - 1100 Btu/scf	53.72	kg CO ₂ / MMBtu
	5.372	kg CO ₂ / therm
Weighted National Average (1029 Btu/scf)	53.06	kg CO ₂ / MMBtu
	5.306	kg CO ₂ / therm
<i>Flared Natural Gas</i>		
	54.71	kg CO ₂ / MMBtu
	5.471	kg CO ₂ / therm
Petroleum Fuels³		
Middle Distillate Fuels (No. 1, No. 2, No. 4 fuel oil, diesel, home heating oil)	73.15	kg CO ₂ / MMBtu
	10.15	kg CO ₂ / gallon
Jet Fuel (Jet A, JP-8)	70.88	kg CO ₂ / MMBtu
	9.57	kg CO ₂ / gallon
Kerosene	72.31	kg CO ₂ / MMBtu
	9.76	kg CO ₂ / gallon
Heavy Fuel Oil (No. 5, 6 fuel oil), bunker fuel ¹	78.80	kg CO ₂ / MMBtu
	11.80	kg CO ₂ / gallon
Ethane	59.59	kg CO ₂ / MMBtu
	4.14	kg CO ₂ / gallon
Propane	63.07	kg CO ₂ / MMBtu
	5.74	kg CO ₂ / gallon

Fuel	Emission Factor	Units
Isobutane	65.07	kg CO ₂ / MMBtu
	6.45	kg CO ₂ / gallon
n-Butane	64.95	kg CO ₂ / MMBtu
	6.69	kg CO ₂ / gallon
Unspecified LPG	62.28	kg CO ₂ / MMBtu
	-	kg CO ₂ / gallon
Refinery (Still) Gas	64.20	kg CO ₂ / MMBtu
	9.17	kg CO ₂ / gallon
Crude Oil	74.54	kg CO ₂ / MMBtu
	10.29	kg CO ₂ / gallon
Petroleum Coke	102.12	kg CO ₂ / MMBtu
	14.65	kg CO ₂ / gallon
Other Fuels		
Tires/Tire Derived Fuel ⁴	85.97	kg CO ₂ / MMBtu
Waste Oil ^{5,6}	9.98	kg CO ₂ / gallon
Waste Oil Blended with Residual Fuel Oil ⁵	66.53	kg CO ₂ / MMBtu
Waste Oil Blended with Distillate Fuel Oil ⁵	71.28	kg CO ₂ / MMBtu
Municipal Solid Waste (MSW) ^{7,8}	417.04	kg CO ₂ / short ton MSW
Municipal Solid Waste (MSW) ^{7,8}	41.70	kg CO ₂ / MMBtu MSW
Plastics Portion of MSW ⁷	2,617.50	kg CO ₂ / short ton plastics

¹ All factors assume 100 percent combustion except those for MSW, which assume 98 percent combustion.

² *By Coal Rank*: U.S. Environmental Protection Agency, Inventory of U.S. Greenhouse Gas Emissions and Sinks: 1990 – 2008, EPA 430-R-10-006, April 15, 2010, Annex 2, Table A-16. *By Sector*: U.S. Energy Information Administration, Documentation for Emissions of Greenhouse Gases in the United States 2009 (In Press).

³ U.S. Energy Information Administration, Documentation for Emissions of Greenhouse Gases in the United States 2005, DOE/EIA-0638 (2005), October 2007, Tables 6-1, 6-2, 6-4, and 6-5.

⁴ U.S. Department of Energy, Technical Guidelines Voluntary Reporting of Greenhouse Gases (1605(b)) Program, Chapter 1, Part C, Stationary Source Combustion, January 2007.

⁵ U.S. Environmental Protection Agency, AP 42, Fifth Edition, Compilation of Air Pollutant Emission Factors, Volume 1: Stationary Point and Area Sources, <http://www.epa.gov/ttn/chief/ap42/ch01/final/c01s11.pdf>.

⁶ To convert to an energy basis (kg/MMBtu), divide by the heating value of the oil in units of MMBtu/gal, if known. If the heating value is not known, use the default values below depending on whether the waste oil is blended with residual or distillate fuel oil.

⁷ Emissions factors for components of MSW calculated from 2006 data in U.S. Environmental Protection Agency, Inventory of U.S. Greenhouse Gas Emissions and Sinks: 1990-2006, Public Review Draft, February 22, 2008, Section 3.9 and Annex 3.6. Weighted emission factor based on MSW composition for 2006 reported in U.S. Environmental Protection Agency, 2006 MSW Characterization Data Tables, <http://www.epa.gov/epaoswer/non-hw/muncpl/pubs/06data.pdf>.

⁸ Emissions from other components of municipal solid waste are excluded because they are considered to be biogenic.

H.2 Carbon Dioxide Emission Factors for Transportation Fuels¹

Transportation Fuel	Emission Factors	
	Kilograms CO ₂ Per Unit of Volume	Kilograms CO ₂ Per Million Btu
Aviation Gasoline	8.32 per gallon	69.19
Biodiesel		
-B100	0 per gallon	0.00
-B20	8.12 per gallon	59.44
-B10	9.13 per gallon	66.35
-B5	9.64 per gallon	69.76
-B2	9.94 per gallon	71.80
Diesel Fuel (No. 1 and No. 2)	10.15 per gallon	73.15

Transportation Fuel	Emission Factors	
	Kilograms CO ₂ Per Unit of Volume	Kilograms CO ₂ Per Million Btu
Ethanol/Ethanol Blends		
-E100	0 per gallon	0.00
-E85	1.34 per gallon	14.79
-E10 (Gasohol)	8.02 per gallon	66.30
Jet Fuel, Kerosene	9.57 per gallon	70.88
Methanol/Methanol Blends		
-M100	4.11 per gallon	63.62
-M85	4.83 per gallon	65.56
Motor Gasoline	8.91 per gallon	71.26
Natural Gas	54.60 per 1000 cubic feet	53.06
Propane	5.74 per gallon	63.07
Residual Fuel (No. 5 and No. 6 Fuel Oil)	11.79 per gallon	78.80

[†]Emissions factors calculated from data in: (1) U.S. Energy Information Administration, Documentation for Emissions of Greenhouse Gases in the U.S. 2005, DOE/EIA-0638 (2005), October 2007, Tables 6-1, 6-4, and 6-5. (Non-biogenic carbon content and gross heat of combustion for motor gasoline and diesel (distillate fuel)). (2) U.S. Department of Energy, Office of Energy Efficiency and Renewable Energy, Alternative Fuels & Advanced Vehicles Data Center, Fuel Properties web page (<http://www.eere.energy.gov/afdc/fuels/properties.html>). (Biodiesel gross heat of combustion). (3) U.S. Energy Information Administration, Annual Energy Review 2006, DOE/EIA-0384(2006), June 2007, Table A3, p. 361. (Gross heat of combustion for ethanol). (4) Stacy C. Davis and Susan W. Diegel, Transportation Energy Data Book, Edition 26, Oak Ridge National Laboratory, ORNL-6978, 2007, Table B.7 Tables 6.7 and B.4. (Density and gross heat of combustion of methanol.)

H.3 Generic Methane and Nitrous Oxide Emission Factors for Stationary Fuel Combustion

Source	Methane (g/MMBtu)	Nitrous Oxide (g/MMBtu)
Coal		
Residential	301	1.5
Commercial	10	1.5
Industry	10	1.5
Electricity Generation	1	1.5
Petroleum		
Residential	10	0.6
Commercial	10	0.6
Industry	3	0.6
Electricity Generation	3	0.6
Natural Gas		
Residential	5	0.1
Commercial	5	0.1
Industry	1	0.1
Electricity Generation	1	0.1
Wood		
Residential	253	3.2
Commercial	253	3.2
Industry	25	3.2
Electricity Generation	25	3.2

Source: Intergovernmental Panel on Climate Change (IPCC), 2006 IPCC Guidelines for National Greenhouse Gas Inventories, pp. 2.16 - 2.23, Tables 2.2, 2.3, 2.4 and 2.5 (Revised April 2007).

Note: Energy units are in higher heating value (HHV). Lower heating value (LHV) assumed to be 5 percent lower than HHV for coal and petroleum, 10 percent lower for natural gas, and 20 percent lower for wood.

H.4 Specific Methane and Nitrous Oxide Emission Factors for Biogenic Fuel Sources

Source	Methane	Nitrous Oxide
Wood residue (industrial) ¹	0.0953 kg / MMBtu residue	0.0059 kg / MMBtu
Conventional wood stove (non-catalytic) ¹	15 kg / metric ton wood	NA
Advanced wood stove (non-catalytic) ¹	8 kg / metric ton wood	NA
Advanced wood stove (catalytic) ¹	5.8 kg / metric ton wood	NA
Residential fireplace ¹	NA	0.15 kg / metric ton
Charcoal manufacture ¹	55 kg / metric ton charcoal	NA
Municipal solid waste (MSW) ²	NA	0.044 kg / metric ton

Notes: Conventional wood stoves includes all stoves without any emission reduction technology or design features, in most cases manufactured before July 1, 1986. Advanced noncatalytic wood stoves are those units that employ non-catalytic emission reducing technology or features. Typical noncatalytic design includes baffles and secondary combustion chambers. Advanced catalytic stoves are equipped with a ceramic or metal honeycomb device, called a combustor or converter, that is coated with a noble metal such as platinum or palladium. The catalyst material reduces the ignition temperature of the unburned volatile organic compounds (VOC) and carbon monoxide (CO) in the exhaust gases, thus promoting the ignition and combustion of these gases.

Sources: ¹ Environmental Protection Agency, *Compilation of Air Pollutant Emission Factors* (AP-42), Fifth Edition, Volume I: Stationary Point and Area Sources.

² U.S. Environmental Protection Agency, *Inventory of U.S. Greenhouse Gas Emissions and Sinks: 1990-2006*, EPA 430-R-08-005, April 15, 2008, Section 3.9.

NA=not available.

H.5 Methane and Nitrous Oxide Emissions Factors for Highway Vehicles

Vehicle Type/ Control Technology	Model Year	N ₂ O (g/mi)	CH ₄ (g/mi)	N ₂ O (g/km)	CH ₄ (g/km)
Gasoline Passenger Cars					
EPA Tier 2	2004 and Later	0.0036	0.0173	0.0022	0.0108
Low Emission Vehicles	2000-2003	0.0150	0.0105	0.0093	0.0065
EPA Tier 1	1995-1999	0.0429	0.0271	0.0267	0.0168
EPA Tier 0	1981-1994	0.0647	0.0704	0.0402	0.0437
Oxidation Catalyst	1975-1980	0.0504	0.1355	0.0313	0.0842
Non-Catalyst	1973-1974	0.0197	0.1696	0.0122	0.1054
Uncontrolled	1972 and Earlier	0.0197	0.1780	0.0122	0.1106
Gasoline Light-Duty Trucks					
EPA Tier 2	2005 and Later	0.0066	0.0163	0.0041	0.0101
Low Emission Vehicles	2001-2004	0.0157	0.0148	0.0098	0.0092
EPA Tier 1	1995-2000	0.0871	0.0452	0.0541	0.0281
EPA Tier 0	1986-1994	0.1056	0.0776	0.0656	0.0482
Oxidation Catalyst	1975-1985	0.0639	0.1516	0.0397	0.0942
Non-Catalyst	1973-1974	0.0218	0.1908	0.0135	0.1186
Uncontrolled	1972 and Earlier	0.0220	0.2024	0.0137	0.1258
Gasoline Heavy-Duty Vehicles					
EPA Tier 2	2004 and Later	0.0134	0.0333	0.0083	0.0207
Low Emission Vehicles	1998-2003	0.0320	0.0303	0.0199	0.0188
EPA Tier 1	1996-2003	0.1750	0.0655	0.1087	0.0407
EPA Tier 0	1996 and Later	0.2135	0.2630	0.1327	0.1634
Oxidation Catalyst	1996 and Later	0.1317	0.2356	0.0818	0.1464
Non-Catalyst Control	1985-1995	0.0473	0.4181	0.0294	0.2598
Uncontrolled	1984 and Earlier	0.0497	0.4604	0.0309	0.2861

Vehicle Type/ Control Technology	Model Year	N ₂ O (g/mi)	CH ₄ (g/mi)	N ₂ O (g/km)	CH ₄ (g/km)
Diesel Passenger Cars					
Advanced	1996 and Later	0.0010	0.0005	0.0006	0.0003
Moderate	1983-1995	0.0010	0.0005	0.0006	0.0003
Uncontrolled	1982 and Earlier	0.0012	0.0006	0.0008	0.0004
Diesel Light-Duty Trucks					
Advanced	1996 and Later	0.0015	0.0010	0.0009	0.0006
Moderate	1983-1995	0.0014	0.0009	0.0009	0.0006
Uncontrolled	1982 and Earlier	0.0017	0.0011	0.0011	0.0007
Diesel Heavy-Duty Vehicles					
Advanced	1996 and Later	0.048	0.0051	0.030	0.0032
Moderate	1983-1995	0.048	0.0051	0.030	0.0032
Uncontrolled	1982 and Earlier	0.048	0.0051	0.030	0.0032
Motorcycles					
Non-Catalyst Control	1996 and Later	0.0069	0.0672	0.0043	0.0418
Uncontrolled	1995 and Earlier	0.0087	0.0899	0.0054	0.0559

Source: U.S. Environmental Protection Agency. *Inventory of U.S. Greenhouse Gas Emissions and Sinks: 1990-2005*, EPA 430-R-07-002, Annex 3.2, (April 2007), web site: <http://www.epa.gov/climatechange/emissions/usinventoryreport.html>.

H.6 Methane and Nitrous Oxide Emission Factors for Alternative Fuel Vehicles

Vehicle Type/Control Technology	N ₂ O (g/mi)	CH ₄ (g/mi)	N ₂ O (g/km)	CH ₄ (g/km)
Light Duty Vehicles				
Methanol	0.067	0.018	0.0416	0.0112
CNG	0.050	0.737	0.0311	0.4580
LPG	0.067	0.037	0.0416	0.0230
Ethanol	0.067	0.055	0.0416	0.0342
Heavy Duty Vehicles				
Methanol	0.175	0.066	0.1087	0.0410
CNG	0.175	1.966	0.1087	1.2216
LNG	0.175	1.966	0.1087	1.2216
LPG	0.175	0.066	0.1087	0.0410
Ethanol	0.175	0.197	0.1087	0.1224
Buses				
Methanol	0.175	0.066	0.1087	0.0410
CNG	0.175	1.966	0.1087	1.2216
Ethanol	0.175	0.197	0.1087	0.1224

Source: U.S. Environmental Protection Agency. *Inventory of U.S. Greenhouse Gas Emissions and Sinks: 1990-2005*, EPA 430-R-07-002, Annex 3.2, (April 2007), web site: <http://www.epa.gov/climatechange/emissions/usinventoryreport.html>.

H.7 Methane and Nitrous Oxide Emission Factors for Non-Highway Mobile Combustion

Vehicle Type/Fuel Type	N ₂ O (g/kg fuel)	CH ₄ (g/kg fuel)	N ₂ O (g/gal fuel)	CH ₄ (g/gal fuel)
Ships and Boats				
Residual	0.08	0.23	0.30	0.86
Distillate	0.08	0.23	0.26	0.74
Gasoline	0.08	0.23	0.22	0.65
Locomotives				
Diesel	0.08	0.25	0.26	0.80
Agricultural Equipment				
Gas	0.08	0.45	0.22	1.26
Diesel	0.08	0.45	0.26	1.44
Construction				
Gas	0.08	0.18	0.22	0.51
Diesel	0.08	0.18	0.26	0.58
Other Non-Highway				
All "Other" Categories ¹	0.08	0.18	0.22	0.51
Aircraft				
Jet Fuel	0.10	0.09	0.31	0.27
Aviation Gasoline	0.04	2.64	0.11	7.05

¹ "Other" includes snowmobiles and other recreational equipment, logging equipment, lawn and garden equipment, railroad equipment, airport equipment, commercial equipment, and industrial equipment. (Assumes gasoline fuel.)

Source: U.S. Environmental Protection Agency. *Inventory of U.S. Greenhouse Gas Emissions and Sinks: 1990-2005*, EPA 430-R-07-002, Annex 3.2, (April 2007), web site: <http://www.epa.gov/climatechange/emissions/usinventoryreport.html>.

Appendix I. System and Fuel Codes for Purchased Steam and Chilled/Hot Water

System Codes

Code	System Type
	Steam/Hot Water Systems
WB	Water-tube Boiler
FB	Fire-tube Boiler
	Chilled Water Systems
AC	Absorption Chiller
CC	Engine-Driven Chiller
EC	Electric-Driven Chiller
	Other or Unknown Systems
OT	Other
UK	Unknown

Fuel Codes

Code	Fuel Type
	Petroleum Products
DF	Distillate Fuel (Nos. 1, 2, and 4 Fuel Oil and Diesel)
KS	Kerosene
LG	Liquified Petroleum Gases
MG	Motor Gasoline
PC	Petroleum Coke
RF	Residual Fuel (Nos. 5 and 6 Fuel Oil)
WO	Waste Oil
	Natural Gas and Other Gaseous Fuels
ME	Methane
LF	Landfill Gas
FG	Flare Gas
NG	Natural Gas (Pipeline)
PR	Propane
	Coal
AC	Anthracite
BC	Bituminous
SB	Subbituminous
LC	Lignite
	Renewable Fuels
BM	Biomass
GE	Geothermal
SL	Solar
TF	Tires/Tire-Derived Fuel
WW	Wood and Wood Waste
MS	Municipal Solid Waste
BD	Biodiesel
	Electricity
EL	Electricity
	Other or Unknown Fuels
OT	Other
UK	Unknown

Appendix J. Emission Source Codes

Emission Source Category	Code	Emission Source
DIRECT EMISSIONS		
Stationary Combustion	SC01	Fossil fuel combustion
	SC02	Non-standard fuel combustion
	SC03	Waste fuels combustion
	SC04	Biomass combustion
	SC05	Nonfuel use of fossil fuels
Mobile Sources	MS01	Highway vehicles
	MS02	Off-road vehicles
	MS03	Marine vessels
	MS04	Aircraft
	MS05	Mobile refrigeration and air-conditioning
Sector-Specific Industrial Processes: General	IP01	Adipic acid production
	IP02	Aluminum production
	IP03	Ammonia production
	IP04	Cement production
	IP05	Hydrogen production
	IP06	Iron and steel production
	IP07	Lime production
	IP08	Limestone and dolomite use
	IP09	Methanol production
	IP10	Nitric acid production
	IP11	Soda ash production and use
Sector-Specific Industrial Processes: Energy	EI01	Coal mines
	EI02	Oil and natural gas industries
Sector-Specific Industrial Processes: Waste Handling	WI01	Domestic and industrial wastewater handling
	WI02	Landfills
Sector-Specific Industrial Processes: High GWP Gases	GI01	Aluminum production
	GI02	HCFC-22 production
	GI03	Industrial production and use of high GWP gases
	GI04	Magnesium production
	GI05	Semiconductor manufacture
Other Industrial Process Sources	IP99	Other industrial processes
Agricultural Sources	AS01	Enteric fermentation
	AS02	Livestock waste
	AS03	Residue burning
	AS04	Rice cultivation – 1 st harvest
	AS05	Rice cultivation – 2 nd (“ratoon”) harvest
	AS06	Agricultural soils – nitrogen application
	AS07	Agricultural soils – organic soils
	AS08	Lime application
	AS09	Cultivation of organic soils
	AS10	Other

Emission Source Category	Code	Emission Source
Fugitive Emissions Associated With Geologic Reservoirs	GR01	CO ₂ extracted from natural geologic reservoir
	GR02	CO ₂ extracted from man-made geologic reservoir
	GR03	Fugitive emissions from the extraction of naturally occurring CO ₂
	GR04	Fugitive emissions from the extraction of CO ₂ from anthropogenic sources
	GR05	Fugitive emissions during transport and processing
	GR06	Fugitive emissions during injection and extraction for enhanced resource recovery
	GR07	Post-injection seepage from permanent geologic storage reservoir
INDIRECT EMISSIONS		
Indirect Emissions From Purchased Energy	PE01	Electricity
	PE02	Steam
	PE03	Hot water
	PE04	Chilled water
Other Indirect Emissions	OI01	Employee commuting
	OI02	Manufacture and sale of energy efficient products
	OI03	Consumption of energy-intensive products
	OI04	Other

Appendix K. GDP Price Deflators

Year	Chained Weighted Price Deflator for GDP [2000=100]	GDP Price Deflation Coefficient
1987	73.058	1.369
1988	75.567	1.323
1989	78.421	1.275
1990	81.448	1.228
1991	84.334	1.186
1992	86.335	1.158
1993	88.242	1.133
1994	90.101	1.110
1995	91.978	1.087
1996	93.729	1.067
1997	95.384	1.048
1998	96.462	1.037
1999	97.880	1.022
2000	100.000	1.000
2001	102.260	0.978
2002	103.916	0.962
2003	106.151	0.942
2004	109.163	0.916
2005	112.807	0.886
2006	116.481	0.859
2007	119.909	0.834
2008	122.530	0.816
2009	123.653	0.809

Source: Bureau of Economic Analysis, Table 1.1.9. Implicit Price Deflators for Gross Domestic Product, <http://www.bea.gov/national/nipaweb/SelectTable.asp?Selected=Y>.

Appendix L. Possible Output Measures

NAICS Code	NAICS Description With Possible Output Metrics
51	Information number of employees square feet of building space
62	Health Care and Social Assistance number of beds square feet of building space
111	Crop Production metric tons of product/raw material
113	Forestry and Logging Acres
212	Mining (except Oil and Gas) metric tons of product/raw material
221	Utilities kilowatt-hours revenue (U.S. \$)
311	Food Manufacturing short tons of product/raw material metric tons of product/raw material lbs of product/raw material kg of product/raw material sacks (flour) bushels (wheat) kilolitres of product/raw material
313	Textile Mills 1000 lbs of product/raw material million hours (spindle) bales (cotton) lbs (tie cord) square yards (fabrics)
314	Textile Product Mills dozens square yards of product/raw material
321	Wood Product Manufacturing billion board feet cubic meters of product/raw material
322	Paper Manufacturing short tons of product/raw material metric tons of product/raw material
323	Printing and Related Support Activities square meter
324	Petroleum and Coal Products Manufacturing million barrels per day (crude throughput)

NAICS Code	NAICS Description With Possible Output Metrics
325	Chemical Manufacturing short tons of product/raw material metric tons of product/raw material gallons of product/raw material cubic ft. of product/raw material
326	Plastics and Rubber Products Manufacturing metric tons of product/raw material
327	Nonmetallic Mineral Product Manufacturing billion square feet of product/raw material short tons of product/raw material metric tons of product/raw material metric tons (clinker) kilograms of product/raw material million dozen tumblers million dozen cookware million dozen stemware million pieces tableware 1000 bricks square meters (wall tile)
331	Primary Metal Manufacturing million tons by metal smelted 1000 short tons steel in process 1000 short tons of finished steel 1000 metric tons of product by grade-carbon & furnace type 1000 metric tons of product by grade-alloy & furnace type 1000 metric tons of product by grade-stainless & furnace type
332	Fabricated Metal Product Manufacturing million tons by metal 1000 units by type
333	Machinery Manufacturing units by type units by fuel-gas units by fuel-diesel units by fuel-Natural Gas units by fuel-LPG
334	Computer and Electronic Product Manufacturing units by type square meters of silicon
335	Electrical Equipment, Appliance, and Component Manufacturing units by type 1000 lbs gross (by type of material) 1000 units (if product type does not change substantially over time)
336	Transportation Equipment Manufacturing units by type-cars units by type-trucks number of vehicles

NAICS Code	NAICS Description With Possible Output Metrics
337	Furniture and Related Product Manufacturing units by type
339	Miscellaneous Manufacturing units by type
442	Furniture and Home Furnishings Stores units by type
486	Pipeline Transportation barrels of throughput
523	Securities, Commodity Contracts, and Other Financial Investments and Related Activities square feet of building space
531	Real Estate square feet of building space by category of commercial building number of apartments number of residential units
541	Professional, Scientific, and Technical Services square feet of building space number of employees
562	Waste Management and Remediation Services tons of waste processed
611	Educational Services number of students number of faculty
812	Personal and Laundry Services lbs laundry cleaned number of employees
813	Religious, Civic, Professional, and Similar Organizations by category of commercial building square feet of building space
814	Private Households Household number of inhabitants
921	Executive, Legislative, and Other General Government Support number of employees square feet of building space by category of commercial building
928	National Security and International Affairs square feet of building space number of employees

Appendix M. Action Type Codes

Action Category	Code	Action Type
1. Electricity Generation, Transmission, and Distribution	A01	General Generation, transmission & distribution projects
	A02	General generator improvements
	A03	Heat rate or other efficiency improvement
	A04	Availability improvement
	A05	Fuel Switching
	A06	Increase in low-emitting capacity
	A07	Decrease in high-emitting capacity
	A08	Dispatching changes only
	A09	Zero/low emitting power purchases
	A10	General transmission and distribution
	A11	High-efficiency transformers
	A12	Reconductoring
	A13	Distribution voltage upgrade
	A14	Other transmission & distribution improvements
	A15	Other electricity generation, transmission, and distribution projects/activities
2. Cogeneration and Waste Heat Recovery	B01	Cogeneration and waste heat recovery
3. Energy End Use	C01	General energy use
	C02	Equipment and appliances improvement or replacement
	C03	Lighting and lighting control
	C04	Load control
	C05	Heating, ventilation, and air-conditioning
	C06	Building shell improvement
	C07	Motor and motor drive
	C08	Fuel switching
	C09	Industrial power systems
	C10	Urban forestry (energy effects only)
	C11	Other energy end-use projects/activities
4. Transportation and Off-Road Vehicles	D01	General transportation
	D02	Marketing/manufacturing of more efficient vehicles
	D03	Marketing/manufacturing of more efficient vehicle components
	D04	Marketing/manufacturing of alternative fuel vehicles
	D05	Operation of more efficient vehicles
	D06	Use of more efficient vehicle components
	D07	Operation of alternative fuel vehicles
	D08	General trip reduction (demand modification)
	D09	Demand Modification: Carpooling/Vanpooling
	D10	Demand Modification: Mass transit
	D11	Demand Modification: Employee parking buyout
	D12	Demand Modification: Telecommuting
	D13	Demand Modification: Other
	D14	Service efficiency improvements
	D15	Driver/operator training
	D16	Infrastructure improvement
	D17	Accelerated scrappage
	D18	Other transportation and off-road vehicle projects/activities

Action Category	Code	Action Type
5. Waste Treatment and Disposal —Methane	E01	General Waste Treatment and Disposal: Methane emissions avoidance or recovery
	E02	Landfills: General methane emissions avoidance or recovery
	E03	Landfills: Landfill gas recovery for energy use
	E04	Landfills: Flaring landfill gas
	E05	Landfills: Modification of waste stream (e.g., yard waste bans)
	E06	Landfills: Other
	E07	Wastewater Treatment: General methane emissions avoidance or recovery
	E08	Wastewater Treatment: Biogas recovery for energy use
	E09	Wastewater Treatment: Flaring biogas
	E10	Wastewater Treatment: Modification of waste stream (e.g. elimination of pulp and paper wastes)
	E11	Wastewater Treatment: Altered waste treatment (may be mechanical or chemical)
	E12	Wastewater Treatment: Other
	E13	Other waste treatment and disposal activities reducing emissions of methane
6. Agriculture —Methane and Nitrous Oxide	F01	General Agriculture: Methane and nitrous oxide emissions avoidance or recovery
	F02	General Livestock: General methane emissions avoidance or recovery
	F03	Livestock: Reduced livestock production
	F04	Livestock: Improved livestock productivity
	F05	Livestock: Recovery of biogas from manure for energy use
	F06	Livestock: Recovery and flaring of biogas from manure
	F07	Cropland: Rice field drainage
	F08	Cropland: Improved nutrients management
	F09	Other agricultural projects reducing emissions of methane or nitrous oxide
7. Oil and Natural Gas Systems and Coal Mining — Methane	G01	General oil and natural gas systems and coal mining
	G02	Oil and Natural Gas Systems: General methane emissions avoidance or recovery
	G03	Oil and Natural Gas Systems: Reduction in gas vented due to increased flaring
	G04	Oil and Natural Gas Systems: Reduction in gas vented due to recovery for energy
	G05	Oil and Natural Gas Systems: Changes in operation and maintenance practices
	G06	Oil and Natural Gas Systems: Equipment replacement and upgrade
	G07	Oil and Natural Gas Systems: Natural gas reinjection
	G08	Oil and Natural Gas Systems: Reduced production
	G09	Oil and Natural Gas Systems: Recovery of glycol dehydrator emissions
	G10	Oil and Natural Gas Systems: Other methane emissions avoidance or recovery
	G11	Coal Mining: General methane emissions avoidance or recovery
	G12	Coal Mining: Decreased production
	G13	Coal Mining: Change in operation and maintenance procedures

Action Category	Code	Action Type
7. Oil and Natural Gas Systems and Coal Mining — Methane (continued)	G14	Coal Mining: Equipment replacement and upgrade
	G15	Coal Mining: Pre-mining degasification
	G16	Coal Mining: Gas recovery using in-mine horizontal boreholes
	G17	Coal Mining: Gas recovery using gob wells
	G18	Coal Mining: Recovery of mine ventilation air
	G19	Coal Mining: Gas recovery from inactive mines
	G20	Coal Mining: Other methane emissions avoidance or recovery
	G21	Other projects reducing methane emissions from oil and natural gas systems and coal mining
8. Carbon Sequestration	H01	General carbon sequestration
	H02	General tree planting
	H03	Afforestation
	H04	Reforestation
	H05	Urban Forestry (sequestration effects only)
	H06	Forest preservation
	H07	Modified forest management
	H08	Woody biomass production and other agroforestry
	H09	Wood products
	H10	Conservation tillage
	H11	Other carbon sequestration projects/activities
9. Halogenated Substances	I01	General halogenated substances
	I02	Reclamation: Recycling
	I03	Reclamation: Destruction
	I04	Substitution
	I05	Emission avoidance
	I06	Use of improved appliances
	I07	Other halogenated substances projects/activities
10. Other Emission Reduction Projects	J01	General projects
	J02	Other materials recycling/reuse
	J03	Waste/source reduction
	J04	Coal ash reuse
	J05	Underground injection of carbon dioxide
	J06	Reduction of process emissions
	J07	Research and development programs
	J08	Education and training programs
	J09	All other projects not included in the above categories

Appendix N. Emission Factors for Steam and Chilled/Hot Water

Emission Factors for Steam and Chilled/Hot Water for Emissions Inventories

Use the emission factors in the following table to calculate indirect emissions from the consumption of purchased steam and hot/chilled water for emissions inventories.

Energy Product	Carbon Dioxide	Methane	Nitrous Oxide
Steam or Hot Water			
Units of Measure	kg/MMBtu	g/MMBtu	g/MMBtu
Value ^a	88.18	8.169	0.603
Chilled Water			
Units of Measure	kg/ton-hours cooling	g/ton-hours cooling	g/ton-hours cooling
Absorption Chiller Using Natural Gas ^b	0.884	0.083	0.002
Engine-Driven Chiller Using Natural Gas ^b	0.590	0.056	0.001
Electric-Driven Chiller ^b			
Units of Measure	kg/ton-hours cooling	g/ton-hours cooling	g/ton-hours cooling
Domestic			
1999-2002 ^c	0.629	0.017	0.010
1991-1994 ^c	0.639	0.019	0.011
Foreign	See Note 2 below	See Note 2 below	See Note 2 below

^a Weighted average based on U.S. Energy Information Administration's (EIA) 1998 Manufacturers Energy Consumption Survey data on the quantities of natural gas, coal, and residual and distillate fuel oils consumed as boiler fuel, emission factors from Appendix H of these instructions, and EIA/OIAF efficiency assumptions of 80, 81, and 82 percent for natural gas, coal and petroleum boilers, respectively. Factors also assume 10 percent losses during transmission.

^b Chilled water efficiencies based on California Climate Action Registry, *General Reporting Protocol* (October 2002). Factors also assume 10 percent losses during transmission.

^c Use 1999-2002 factors to calculate emissions and reductions for Start Year reports for 2002 or later and Reporting Year reports for 2003 or later. Use 1991-1994 factors to calculate emissions and reductions for Start Year reports for 1990 through 2001 and Reporting Year reports for 1991 through 2002. Factors also assume 10 percent losses during transmission.

Emission Factors for Steam and Chilled/Hot Water for Emission Reductions

Use the emission factors in the table below to calculate the following:

- Avoided emissions resulting from the sale of steam and hot/chilled water to another entity.
- Reductions in indirect emissions resulting from the consumption of purchased steam and hot/chilled water.

Energy Product	Avoided Emissions From Energy Sales	Reductions in Indirect Emissions From Purchased Energy
Steam or Hot Water (kg CO ₂ e/MMBtu)	79.71 ^a	88.57 ^b
Chilled Water (kg CO ₂ e/ton-hours cooling)		
Absorption Chiller Using Natural Gas ^c		0.884
Engine-Driven Chiller Using Natural Gas ^c		0.590
Electric-Driven Chiller ^c		
Domestic		
1999-2002 ^d	0.754 ^e	0.892
1991-1994 ^d	0.754 ^e	0.918
Foreign	See note 2 below	See note 2 below

^a Weighted average based on U.S. Energy Information Administration's (EIA) 1998 Manufacturers Energy Consumption Survey data on the quantities of natural gas, coal, and residual and distillate fuel oils consumed as boiler fuel, emission factors from Appendix H

of these instructions, and EIA/OIAF efficiency assumptions of 80, 81, and 82 percent for natural gas, coal and petroleum boilers, respectively.

^b Same methodology as avoided emission reductions factors but includes 10 percent losses during transmission.

^c Chilled water efficiencies based on California Climate Action Registry, *General Reporting Protocol* (October 2002).

^d Use 1999-2002 factors to calculate emissions and reductions for Start Year reports for 2002 or later and Reporting Year reports for 2003 or later. Use 1991-1994 factors to calculate emissions and reductions for Start Year reports for 1990 through 2001 and Reporting Year reports for 1991 through 2002.

^e All avoided emission reductions are assumed to displace chilled water from electric driven chillers.

Source: U.S. Department of Energy, Office of Policy and International Affairs, *Technical Guidelines to the Voluntary Reporting of Greenhouse Gases (1605(b)) Program* (March 2006) p. 154-156.

Note 1 – Calculation Methods

Steam or Hot Water Emission Factors

Steam and hot water emission factors were calculated using the following equations:

$$\begin{aligned} EF_{\text{Inventories}} &= EF_f * CE * 1/(1-TL) \\ EF_{\text{Reductions}} &= EF_f * CE * 1/(1-TL) \\ EF_{\text{Avoided Emissions}} &= EF_f * CE \end{aligned}$$

Where:

$EF_{\text{Inventories}}$	=	Emission factor for emissions inventories (kg CO ₂ /MMBtu, g CH ₄ /MMBtu, or g N ₂ O/MMBtu)
$EF_{\text{Reductions}}$	=	Emission factor for emission reductions (kg CO ₂ e/MMBtu)
$EF_{\text{Avoided Emissions}}$	=	Emission factor for avoided emissions (kg CO ₂ e/MMBtu)
EF_f	=	Emission factor for boiler fuel used (kg CO ₂ /MMBtu, kg CO ₂ e/MMBtu, g CH ₄ /MMBtu, or g N ₂ O/MMBtu)
CE	=	Conversion efficiency of boiler (percent)
TL	=	Transmission losses (percent)

Chilled Water Emission Factors

Emission factors for chilled water from absorption or engine-driven chillers were calculated using the following equations:

$$\begin{aligned} EF_{\text{Inventories}} &= EF_f * ECF * COP * 1/(1-TL) \\ EF_{\text{Reduction}} &= EF_f * ECF * COP * 1/(1-TL) \\ EF_{\text{Avoided Emissions}} &= EF_f * ECF * COP \end{aligned}$$

Where:

$EF_{\text{Inventories}}$	=	Emission factor for emissions inventories (kg CO ₂ /ton hour cooling, g CH ₄ /ton hour cooling, or g N ₂ O/ton hour cooling)
$EF_{\text{Reductions}}$	=	Emission factor for emission reductions (kg CO ₂ e/ton hour cooling)
$EF_{\text{Avoided Emissions}}$	=	Emission factor for avoided emissions (kg CO ₂ e/ton hour cooling)
EF_f	=	Emission factor for boiler fuel used (kg CO ₂ /MMBtu, kg CO ₂ e/MMBtu, g CH ₄ /MMBtu, or g N ₂ O/MMBtu)
ECF	=	Energy conversion factor (9.7024 x 10 ⁻⁴ MMBtu/ton hours cooling)
COP	=	Coefficient of performance (dimensionless)
TL	=	Transmission losses (percent)

Emission factors for chilled water from electric-driven chillers were calculated using the following equations:

$$EF_{\text{Inventories}} = EF_{\text{ei}} * ECF * COP * 1/(1-TL)$$

$$EF_{\text{Reduction}} = EF_{\text{er}} * ECF * COP * 1/(1-TL)$$

$$EF_{\text{Avoided Emissions}} = EF_{\text{ea}} * ECF * COP$$

Where:

EF_{Inventories}	=	Emission factor for emissions inventories (kg CO₂/ton hour cooling, g CH₄/ton hour cooling, or g N₂O/ton hour cooling)
EF_{Reductions}	=	Emission factor for emission reductions (kg CO₂e/ton hour cooling)
EF_{Avoided Emissions}	=	Emission factor for avoided emissions (kg CO₂e/ton hour cooling)
EF_{ei}	=	U.S. average or regional or national foreign emission factor for electricity for emission inventories (metric tons CO₂/MWh, kg CH₄/MWh, or kg N₂O/MWh)¹²
EF_{er}	=	U.S. average or regional or national foreign emission factor for electricity for emission reductions (metric tons CO₂e/MWh)¹³
EF_{ea}	=	U.S. average or regional or national foreign emission factor for electricity for avoided emissions (metric tons CO₂e/MWh)¹⁴
ECF	=	Energy conversion factor (3.51685 x 10⁻³ MWh/ton hours cooling)
COP	=	Coefficient of performance (dimensionless)
TL	=	Transmission losses (percent)

Note 2 – Electric Driven Chiller Emission Factors for Foreign Countries

For emissions and emission reductions associated with electric-driven chillers in foreign countries, reporters should calculate emission factors using the regional or national foreign electricity emission factors in Appendix F. Use the formulas provided below, which are based on the methods described in Note 1 above, to calculate appropriate emission factors (kg/ton-hour cooling).

Chilled Water Emission Factor for Use in Calculating Indirect Emissions for Emission Inventories

Reporters should use the following formula for calculating appropriate CO₂, CH₄, and N₂O emissions factors for use in estimating indirect emissions for emissions inventories:

$$EF_{\text{Chilled Water}} = 0.921 * EF_{\text{Electric/Inventory}}$$

Where:

EF_{Chilled Water}	=	Emissions factor, expressed in kg CO₂/ton hour, g CH₄/ton hour, or g N₂O/ton hour of cooling purchased
EF_{Electric/Inventory}	=	Appropriate regional or national electricity emissions factor for emission inventory from Appendix F, expressed in MT CO₂/MWh, kg CH₄/ton hour, or kg N₂O/ton hour of cooling purchased

The resulting emission factors assume 10 percent losses during transmission. Calculate separate emission factors for CO₂, CH₄, and N₂O.

¹² Electricity emission factors were taken from Appendix F of the instructions to Form EIA-1605 and multiplied by 1000 to convert the units from metric tons per MWh to kilograms per MWh for carbon dioxide and from kilograms per MWh to grams per MWh for methane and nitrous oxide.

¹³ Electricity emission factors were taken from Appendix F of the instructions to Form EIA-1605 and multiplied by 1000 to convert the units from metric tons CO₂e per MWh to kilograms CO₂e per MWh.

¹⁴ Electricity emission factors were taken from Appendix F of the instructions to Form EIA-1605 and multiplied by 1000 to convert the units from metric tons CO₂e per MWh to kilograms CO₂e per MWh.

Chilled Water Emission Factor for Use in Calculating Reductions in Indirect Emission Reductions

Reporters should use the following formula for calculating an appropriate emissions factor for use in estimating reductions in indirect emission associated with purchased chilled water:

$$EF_{\text{Chilled Water}} = 0.921 * EF_{\text{Electric/Indirect}}$$

Where:

EF_{Chilled Water} = Emissions factor, expressed in kg CO₂e/ton hour of cooling purchased
EF_{Electric/Indirect} = Appropriate regional electricity emissions factor for indirect emission reductions from Appendix F, expressed in MT CO₂e/MWh.

The resulting emission factors assume 10 percent losses during transmission.

Chilled Water Emission Factor for Use in Calculating Avoided Emissions

Reporters should use the following formula for calculating an appropriate emissions factor for use in estimating avoided emissions associated with the sale of chilled water produced by electric-driven chillers to other entities:

$$EF_{\text{Chilled Water}} = 0.837 * EF_{\text{Electric/Indirect}}$$

Where:

EF_{Chilled Water} = Emissions factor, expressed in kg CO₂e/ton hour of cooling purchased
EF_{Electric/Indirect} = Appropriate regional or national emission electricity emissions factor for indirect emission reductions from Appendix F, expressed in MT CO₂e/MWh.

The resulting emission factor assumes no losses during transmission.

Definition of Selected Terms

Activity of a small emitter: With respect to a small emitter, any single category of anthropogenic production, consumption or other action that releases emissions or results in sequestration, the annual changes of which can be assessed generally by using a single calculation method.

Afforestation: The establishment of forest or forest stands on lands that have not been recently forested.

Aggregator: An entity that reports to the 1605(b) program on behalf of non-reporting entities. An aggregator may be a large or small emitter, such as a trade association, non-profit organization or public agency.

Agroforestry: A land-use system that involves deliberate retention, introduction, or mixture of trees or other woody perennials in crop and animal production systems to take advantage of economic and/or ecological interactions among the components.

Anaerobic lagoon: A liquid-based organic waste management installation characterized by waste residing in water at a depth of at least 6 feet for periods of 30 to 200 days.

Anaerobic decomposition: Decomposition in the absence of oxygen, as in an anaerobic lagoon or digester, which produces CO₂ and CH₄.

Anthropogenic: Greenhouse gas emissions and removals that are a direct result of human activities or are the result of natural processes that have been affected by human activities.

Avoided emissions: The greenhouse gas emission reductions that occur outside the organizational boundary of the entity as a direct consequence of changes in the entity's activity, including but not necessarily limited to the emission reductions associated with increases in the generation and sale of electricity, steam, hot water or chilled water produced from energy sources that emit fewer greenhouse gases per unit than other competing sources of these forms of distributed energy.

Base period: A period of 1-4 years used to derive the average annual base emissions, emissions intensity or other values from which emission reductions are calculated.

Base value: The value from which emission reductions are calculated for an entity or subentity. The value may be annual emissions, emissions intensity, kilowatt-hours generated, or other value specified in the 1605(b) guidelines. It is usually derived from actual emissions and/or activity data derived from the base period.

Biofuels: Liquid fuels and blending components produced from biomass (plant) feedstocks, used primarily for transportation.

Biogenic emissions: Emissions that are naturally occurring and are not significantly affected by human actions or activity.

Biomass: Non-fossilized organic matter available on a renewable basis, including organic material (both living and dead) from above and below ground, e.g., trees, crops, grasses, tree litter, roots, animals, and animal waste. Biomass includes forest and mill residues, agricultural crops and residues, wood and wood

residues, animal wastes, livestock operation residues, aquatic plants, fast-growing trees and plants, and the organic portion of municipal and relevant industrial wastes.

Boundary: The actual or virtual line that encompasses all the emissions and carbon stocks that are to be quantified and reported in an entity's greenhouse gas inventory, including *de minimis* emissions. Entities may use financial control or another classification method based on ownership or control as the means of determining which sources or carbon stocks fall within this organizational boundary.

Calcining: The process of thermally decomposing carbonate into quicklime, as in cement manufacturing.

Carbon cycle: The flow of carbon through the atmosphere, ocean, terrestrial biosphere, and lithosphere. Carbon exchange between carbon pools is driven by chemical, physical, geological, and biological processes. Also see **Carbon pool** below.

Carbon dioxide equivalent (CO₂e): The amount of carbon dioxide by weight emitted into the atmosphere that would produce the same estimated radiative forcing as a given weight of another radiatively active gas. Carbon dioxide equivalents are computed by multiplying the weight of the gas being measured (for example, methane) by its estimated global warming potential. The global warming potential (GWP) is the standard unit used for aggregating different greenhouse gases with dissimilar radiative forcing properties into a common unit. Also see Global warming potential below

Carbon flow/carbon flux: The movement of carbon from one carbon pool to another, expressed as a quantum transfer (flow), or as a rate per unit time (flux).

Carbon pool: Any reservoir of carbon. The four pools are atmosphere, biosphere, oceans and sediments.

Carbon stocks: The quantity of carbon stored in biological and physical systems including: trees, products of harvested trees, agricultural crops, plants, wood and paper products and other terrestrial biosphere sinks, soils, oceans, and sedimentary and geological sinks.

Chlorofluorocarbon (CFC): Any of the various compounds of carbon, hydrogen, chlorine, and fluorine, typically used as refrigerants and for other purposes.

Climate Leaders: The EPA sponsored industry-government partnership that works with individual companies to develop long-term comprehensive climate change strategies. Certain Climate Leaders Partners have, working with EPA, set a corporate-wide greenhouse gas reduction goal and have inventoried their emissions to measure progress towards their goal.

Climate VISION: The public-private partnership initiated pursuant to a Presidential directive issued in 2002 that aims to contribute to the President's goal of reducing greenhouse gas intensity through voluntary frameworks with industry. Climate VISION partners have signed an agreement with DOE to implement various climate-related actions to reduce greenhouse gas emissions.

Cogeneration facility: A facility producing electricity and another form of useful energy (such as heat or steam) through sequential use of energy.

Coke: The solid black hydrocarbon left as a residual after the volatile hydrocarbons have been removed from bitumen by distillation. It is a fuel product often used in metal processing as a fuel and a reduction agent for oxide compounds, the use of which results in carbon dioxide emissions.

Conversion factor: A coefficient that converts units of one measurement system into corresponding units in another measurement system.

Cropland: A land cover/use category that includes areas used for the production of crops for harvest.

De minimis emissions: Emissions from one or more sources and of one or more greenhouse gases that, in aggregate, are less than or equal to 3 percent of the total annual carbon dioxide (CO₂) equivalent emissions of an entity.

DOE: The U. S. Department of Energy.

Direct emissions: Emissions from sources within the organizational boundaries of an entity.

Direct measurement: Quantification of the greenhouse gas components of an exhaust stream by continuous emissions monitoring (CEM) or sufficient periodic sampling to closely approximate continuous monitoring.

Direct monitoring: See **Direct measurement**

Distributed energy: Electrical or thermal energy generated by an entity that is sold or otherwise exported outside of the entity's boundaries for use by another entity.

Double reporting: When one entity submits emission or reduction data more than once or when two or more entities report the same emission or reduction.

Ecosystem carbon components:

Live tree – A living woody perennial plant (capable of reaching at least 15 feet in height) with a diameter at breast height greater than 2.5 cm (1 inch), including the carbon mass in roots with diameters greater than 0.2 to 0.5 cm (note the specific diameter threshold will depend on sampling/estimation methods), stems, branches, and foliage.

Tree seedling – A trees less than 2.5 cm (1 inch) diameter at breast height.

Standing dead tree – A dead tree of at least 2.5 cm diameter at breast height that has not yet fallen, including the carbon mass of coarse roots, stems, and branches.

Understory vegetation – Roots, stems, branches, and foliage of tree seedlings, shrubs, herbs, forbs, and grasses.

Forest floor – Fine woody debris (smaller than 7.5 cm), tree litter, humus, and fine roots in the organic forest floor layer above mineral soil.

Down dead wood – Logging residue and other coarse dead wood on the ground (greater than 7.5 cm diameter), as well as stumps and the coarse roots of stumps.

Soil – Includes fine roots and all other organic carbon not included in the above pools, to a depth of one (1) meter.

Harvested wood – Wood removed from the forest ecosystem for the processing of various products. Logging debris (slash) left in the forest after harvesting is not included.

EIA: The U.S. Energy Information Administration within the U.S. Department of Energy.

Emissions: The direct release of greenhouse gases to the atmosphere from any anthropogenic (human induced) source and certain indirect emissions (releases) specified in this part.

Emissions coefficient: A unique value for scaling emissions to activity data in terms of a standard rate of emissions per unit of activity (e.g., pounds of carbon dioxide emitted per Btu of fossil fuel consumed).

Emissions factor: see Emissions coefficient

Emissions, fugitive: Any unintentional release of greenhouse gases to the atmosphere, including methane from the processing, transmission, and/or transportation of fossil fuels, HFCs from stationary and mobile air-conditioning and refrigeration equipment, SF₆ from electric power distribution, and methane from solid waste landfills.

Emissions intensity: Emissions per unit of output, where output is defined as the quantity of physical output, or a non-physical indicator of an entity's or subentity's productive activity.

Emissions, process: Emissions inherent in a productive process, as in cement or ammonia manufacture, as distinguished from those resulting from fuel combustion.

Emissions source: A discrete process, occurring at a particular location, which emits one or more Greenhouse Gases.

Engineered sequestration: An engineered process whereby carbon dioxide is captured from the point of emission and then stored in underground reservoirs (geologic sequestration), dissolved in deep oceans, or converted to rock-like solid materials.

Enteric fermentation: Animal digestion aided by methane-generating microbes in the animal rumen and intestine that produces greenhouse gas emissions, primarily methane.

Entity: The whole or part of any business, institution, organization, government agency or corporation, or household that:

- Is recognized under any U.S. Federal, State or local law that applies to it;
- Is located and operates, at least in part, in the United States; and
- The emissions of such operations are released, at least in part, in the United States.

A reporting entity is an entity that has submitted a report under the 1605(b) program that has been accepted by the U.S. Energy Information Administration.

Entity boundary: The limit in the scope of coverage for an entity's emission inventory and emission reduction report.

Entity statement: The 1605(b) participant's description of entity name, primary activities, covered sites and activities, emissions measurement method(s) and the applicability of each method to separate operations. In the case of entities seeking to register emission reductions, the entity statement also provides information on the methods used to define the operational boundaries of the entity and the resulting entity boundaries, shared ownership arrangements, designation of a start year, description of baseline methods, and identification of sub-entities to which different measurement methods may apply. For more specific requirements of entity statements, see § 300.5 of 10 CFR Part 300, Guidelines for Voluntary Greenhouse Gas Reporting.

Equity share: The percentage interest in ownership, benefits, or control that may govern entitlements to emission reductions by participants in collective undertakings.

Estimation method: The technique, including key assumptions and data sources, used by a 1605(b) participant to derive reported emissions, emission reductions, and/or sequestration where actual measurement is not possible or practical.

Financial control: The ability to direct the financial and operating policies of all elements of the entity with a view to gaining economic or other benefits from its activities over a period of many years.

First reduction year: The first year for which an entity intends to register emission reductions; it is the year that immediately follows the start year.

Flaring: The combustion of non-utilized gases prior to release into the atmosphere. See also **Venting**.

Forest land: Land at least 10 percent stocked by forest trees of any size, or formerly having such tree cover, and not currently developed for non-forest uses. The minimum area considered for classification is one (1) acre.

Forest management: The practical application of biological, physical, quantitative, managerial, economic, social, and policy principles to the regeneration, tending, protection, harvest, access, utilization, and conservation of forests to meet specified goals and objectives while maintaining the productivity of the forest.

Fugitive emissions: Uncontrolled releases to the atmosphere of greenhouse gases from the processing, transmission, and/or transportation of fossil fuels or other materials, such as HFC leaks from refrigeration, SF6 from electrical power distributors, and methane from solid waste landfills, among others, that are not emitted via an exhaust pipe(s) or stack(s).

General Guidelines: The emission and emission reduction Guidelines that appear in Part 300 of the U.S. Code of Federal Regulations.

Geologic sequestration: A type of engineered sequestration, where captured carbon dioxide is injected for permanent storage into underground geologic reservoirs, such as oil and natural gas fields, saline aquifers, or abandoned coal mines.

Global warming potential (GWP): An index used to compare the relative radiative forcing of different gases without directly calculating the changes in atmospheric concentrations. GWPs are calculated as the ratio of the radiative forcing that would result from the emission of one kilogram of a greenhouse gas to that from the emission of one kilogram of carbon dioxide over a fixed period of time, such as 100 years.

Grassland: Rangelands and pasturelands that are not considered cropland and would not become forestland without human intervention.

Greenhouse gases (GHGs): The gases that may be reported to the Department of Energy under this program. They are:

- (1) Carbon dioxide (CO₂)
- (2) Methane (CH₄)
- (3) Nitrous oxide (N₂O)
- (4) Hydrofluorocarbons HFC-23 [trifluoromethane- (CHF₃)] HFC-32 [trifluoromethane-CH₂F₂], CH₂CF₃, CH₃F, CHF₂CF₃, CH₂FCF₃, CH₃FCF₃, CHF₂CH₂F, CF₃CH₃, CH₂FCH₂F, CH₃CHF₂,

CH₃CH₂F, CF₃CHF₂CF₃, CH₂FCF₂CF₃, CHF₂CHF₂CF₃, CF₃CH₂CF₃, CH₂FCF₂CHF₂,
CHF₂CH₂CF₃, CF₃CH₂CF₂CH₃, CH₃CHFCH₂CF₂

(5) Perfluorocarbons (perfluoromethane-CF₄, perfluoroethane-C₂F₆, C₃F₈, C₄F₁₀, c-C₄F₈, C₅F₁₂,
C₆F₁₄)

(6) Sulfur hexafluoride (SF₆)

(7) Chlorofluorocarbons (CFC-11 [trichlorofluoromethane-CCl₃F], CCl₂F₂, CClF₃, CCl₂FCF₂,
CClF₂CClF₂, ClF₃CClF₂,)

(8) Other gases or particles that have been demonstrated to have significant, quantifiable climate forcing effects when released to the atmosphere in significant quantities and for which DOE has established or approved methods for estimating emissions and reductions. (Note: As provided in § 300.6(i) of 10 CFR Part 300, Guidelines for Voluntary Greenhouse Gas Reporting, chlorofluorocarbons and other gases with quantifiable climate forcing effects may be reported to the 1605(b) program if DOE has established an appropriate emission inventory or emission reduction calculation method, but reductions of these gases may not be registered.)

Heating value: The amount of thermal energy released per unit of a fuel that is burned completely.

Hydrofluorocarbons (HFCs): A class of anthropogenically created chemical compounds composed of one or more carbon atoms and varying numbers of hydrogen and fluorine atoms. Most HFCs have potent radiative forcing effects, with 100-year GWPs generally between 1,300 and 12,000 times that of CO₂.

Incidental lands: Entity landholdings that are a minor component of an entity's operations and are not actively managed for production of goods and services, including:

- (1) Transmission, pipeline, or transportation right of ways that are not managed for timber production;
- (2) Land surrounding commercial enterprises or facilities; and
- (3) Land where carbon stock changes are determined by natural factors.

Independent verifier: One who is qualified to attest to the accuracy and completeness of emissions reports and who is capable of independent assessment by virtue of having no ties to the emitter that might create a conflict of interest. For detailed qualifications of independent verifiers, see § 300.11 of 10 CFR Part 300, Guidelines for Voluntary Greenhouse Gas Reporting.

Independent verification: A process by which an organizationally independent source assess the accuracy, completeness and conformity with DOE Guidelines of proffered entity reports of emissions and emission reductions, in accord with 1605(b) Guidelines. For detailed qualifications of independent verification, see § 300.11 of 10 CFR Part 300, Guidelines for Voluntary Greenhouse Gas Reporting.

Indexed measure: An output measure, either physical or economic, that is defined relative to an index year's physical quantity or dollar value.

Indirect emissions: Greenhouse gas emissions from stationary or mobile sources outside the organizational boundary that occur as a direct consequence of an entity's activity, including but not necessarily limited to the emissions associated with the generation of electricity, steam and hot/chilled water used by the entity.

Intergovernmental Panel on Climate Change (IPCC): A panel established jointly by the World Meteorological Organization and the United Nations Environmental Program in 1988 to assess scientific, technical and socio-economic information relevant to climate change, its potential impacts, and options for adaptation and mitigation.

Inventory: A quantified account of an entity's total Greenhouse Gas emissions.

Joint venture: A legal organization that takes the form of a partnership in which the persons jointly undertake a transaction for mutual profit. Generally each person contributes assets and share risks. Like a partnership, joint ventures can involve any type of business transaction and the "persons" involved can be individuals, groups of individuals, companies, or corporations. (Source: http://www.law.cornell.edu/wex/index.php/Joint_venture.)

Landfill gas: Gas that is generated by the decomposition of organic material at landfill disposal sites. The average composition of landfill gas is approximately 50 percent methane and 50 percent carbon dioxide and water vapor by volume. The methane percentage, however, can vary from 40 to 60 percent, depending on several factors including waste composition (e.g. carbohydrate and cellulose content). The methane in landfill gas may be vented, flared, combusted to generate electricity or useful thermal energy on-site, or injected into a pipeline for combustion off-site.

Large emitter: an entity whose annual emissions are more than 10,000 metric tons of CO₂ equivalent, as determined in accordance with § 300.5(c) of 10 CFR Part 300, Guidelines for Voluntary Greenhouse Gas Reporting.

Life cycle: The progression of a product or facility through its service life.

Look-up tables: Reference tables, typically provided to relate values of an observable parameter to corresponding values of less easily observed variables.

Managed carbon stocks: Stocks that are affected by human decision or action. Examples include managed forest, engineered carbon sinks, or certain agricultural practices.

Mass balance: A method for calculating emissions based on the mass and composition of fuel inputs, appropriate emissions factors, and combustion performance.

Materials balance calculation: A computation of carbon flow through an industrial process.

Mineral soils: A soil consisting predominantly of, and having its properties determined predominantly by, mineral matter. Usually contains less than 200 g / kg organic carbon (less than 120-180 g / kg if saturated with water), but may contain an organic surface layer up to 30 cm thick.

Mobile source emissions: Transportation emissions, plus emissions from small engines such as lawnmowers and equipment used at commercial and industrial sites, non-road equipment used in farming and forestry, at airports, and at railroad and marine terminals.

Municipal solid waste: Residential solid waste and some non-hazardous commercial, institutional, and industrial wastes.

Natural disturbances: Processes or events such as insect outbreaks, fire, disease, flooding, windstorms and avalanches that cause ecosystem change.

Net carbon flow: The sum of all transfers of carbon between the land and the atmosphere over a specified period. See also **Carbon flow/carbon flux**.

Net emission reductions or net entity-wide emission reductions: The sum of all annual changes in emissions, eligible avoided emissions and sequestration of the greenhouse gases specifically identified in § 300.6(i), and determined to be in conformance with §§ 300.7 and 300.8 of 10 CFR Part 300, Guidelines for Voluntary Greenhouse Gas Reporting.

Offset: An emission reduction that is included in a 1605(b) report and meets the requirements of 10 CFR Part 300, Guidelines for Voluntary Greenhouse Gas Reporting, but is achieved by an entity other than the reporting entity. Offset reductions must not be reported or registered by any other entity and must appear as a separate and distinct component of an entity's report. Offsets are not integrated into the reporting entity's emissions or net emission reductions.

Operational control: The authority to introduce and implement operating policies in an organization.

Operations data system: A data collection system that reports the physical quantities of inputs utilized and products manufactured. These data are typically produced for management and regulatory compliance needs and are usually held at the facility level in the organization.

Organic growth/decline: Increases/decreases in greenhouse gas emissions as a result of changes in production levels, net investment in new capacity, and changes in product mix, as distinguished from acquisitions and divestitures.

Organic soils: Soil materials that are saturated with water and have 174 g / kg or more organic carbon if the mineral fraction has 500 g / kg or more clay, or 116 g / kg organic carbon if the mineral fraction has no clay, or has proportional intermediate contents. If these materials were never saturated with water they would have 203 g / kg or more organic carbon.

Organizational boundary: The scope of the entity covered by 1605(b) reporting, as defined in the entity statement. Generally, the organizational boundary of an entity encompasses all facilities and operations that are under the management control of the entity, which usually includes all land, facilities and vehicles that are wholly or majority owned or under long-term lease by the entity, as well as certain other facilities, vehicles or land that are under the management control of the entity. See also **Entity Boundary**.

Output: Output is a physical or economic measure used in determining an entity's or subentity's emissions intensity that is a reliable indicator of the level of activity of the entity or subentity and is related to the emissions levels of the entity or subentity.

Outsourcing: Contracting out activities by an entity to other businesses, where the output of the outsourced activity is later re-integrated into the entity's products or is otherwise integral to the entity's operations.

Permanence: The longevity of carbon in a carbon sink (such as forest land).

Perfluorocarbons (PFCs): A group of man-made chemicals composed of one or six carbon atoms and four to fourteen fluorine atoms, containing no chlorine. PFCs are compounds derived from hydrocarbons by replacement of hydrogen atoms by fluorine atoms. PFCs have several commercial uses and are emitted as a byproduct of aluminum smelting and semiconductor manufacturing. PFCs have very high 100-year Global Warming Potentials and are very long-lived in the atmosphere.

Prescribed fire: Intentionally set and managed forest burns, which further specific resource management objectives.

Process emissions: See **Emissions, process**.

Process models: Mathematical representations of ecosystem processes, such as nitrogen and carbon cycles.

Reforestation: The re-establishment of forest cover, naturally or artificially, on lands that have recently been harvested or otherwise cleared of trees.

Regeneration: The natural (by natural seeding, coppice, or root suckers) or artificial (by direct seeding or planting) process of re-establishing tree cover on forestland.

Registration: The reporting of emission reductions that the EIA has determined meet the qualifications for registered emission reductions set forth in the guidelines.

Reporting but not registering: If an entity does not choose to report emissions in a manner that conforms to the registration requirements, including those set forth in §§ 300.6 and 300.7 of 10 CFR Part 300, Guidelines for Voluntary Greenhouse Gas Reporting, then the entity may choose to report on any emissions or any emission reductions by complying with the other requirements of 10 CFR Part 300.

Reporting Year: The year that is the subject of a report to EIA.

Sequestration: The process by which CO₂ is removed from the atmosphere, either through biologic processes or physical processes.

Simplified Emission Inventory Tool (SEIT): A computer-based method, to be developed and made readily accessible by EIA, for translating common physical indicators into an estimate of greenhouse gas emissions.

Silviculture: The art and science of controlling the establishment, growth, composition, health, and quality of forests and woodlands.

Sink: An identifiable discrete location, set of locations, or area in which CO₂ or some other greenhouse gas is sequestered.

Small emitter: An entity whose annual emissions are less than or equal to 10,000 metric tons of CO₂ equivalent, as determined in accordance with § 300.5(c), and that chooses to be treated as a small emitter under the guidelines.

Source: Any land, facility, process, vehicle or activity that releases a greenhouse gas.

Start year: The year upon which the initial entity statement is based and the last year of the initial base period(s).

Stationary sources: Emission sources at fixed locations, such as power plants, factories, refineries, mines, heating plants or waste conversion facilities.

Subentity: A component of any entity, such as a discrete business line, facility, plant, vehicle fleet, or energy using system, which has associated with it emissions of greenhouse gases that can be

distinguished from the emissions of all other components of the same entity and, when summed with the emissions of all other subentities, equal the entity's total emissions.

Sustainable Forest Management: The practice of managing forests to provide ecological, economic, social and cultural benefits for present and future generations. For the purposes of 1605(b) reporting, a determination of sustainably managed forests must be certified consistent with provisions of the Technical Guidelines, Chapter 1.I.3.5.

Technical Guidelines: Detailed explanatory supplements to the 1605(b) General Guidelines.

Terrestrial sequestration: Biotic sequestration of carbon in above- and below-ground biomass and soils.

Total emissions: The total annual contribution of the greenhouse gases (as defined in 10 CFR Part 300, Guidelines for Voluntary Greenhouse Gas Reporting) to the atmosphere by an entity, including both direct and indirect entity-wide emissions.

Total entity-wide emission reductions: The sum of all annual changes in emissions, carbon stocks and avoided emissions of the greenhouse gases specifically identified in §300.6(f) 10 CFR Part 300, Guidelines for Voluntary Greenhouse Gas Reporting, determined in conformance with §300.7 and 300.8 of those guidelines. In calculating this total, decreases in emissions and increases in carbon stocks and avoided emissions are expressed as positive values.

Transportation sources: In the context of emissions, transportation sources include vehicles that operate on roads and highways, as well as non-road vehicles, engines, and equipment, but exclude farm equipment associated with particular farm premises. Examples of transportation sources include cars, trucks, buses, earth-moving equipment, lawn and garden power tools, ships, railroad locomotives, and airplanes.

United States or U.S.: The 50 States, the District of Columbia, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, Guam, American Samoa, and any other territory of the United States.

Venting: Release of gases into the atmosphere without combustion. See also **Flaring**.

Verification: See **Independent verification**.

Wood products: Products derived from the harvested wood from a forest, including fuel-wood and logs and the products derived from them such as cut timber, plywood, wood pulp, paper, etc. Includes both products in use and in disposal systems such as landfills (but which have not yet decayed, releasing carbon to the atmosphere as carbon dioxide and/or methane).