

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	✓	✓*			✓					✓	✓**		✓					✓	✓
			No	✓	✓*			✓					✓	✓**		✓					✓	✓
	No	Yes	Yes	Yes	✓	✓*			✓	✓											✓	✓
				No	✓	✓*			✓	✓			✓	✓**		✓					✓	✓
		No	Yes	Yes	✓	✓*			✓	✓											✓	✓
				No	✓	✓*			✓	✓			✓	✓**		✓					✓	✓
No	Yes	Yes	Yes	✓		✓	✓	✓													✓	
			No	✓		✓	✓	✓				✓		✓	✓						✓	
		No	Yes	✓		✓	✓	✓	✓													✓
			No	✓		✓	✓	✓	✓				✓		✓	✓						✓
	No	Yes	Yes	✓		✓	✓	✓	✓													✓
			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	✓	✓*			✓		**	✓		✓***		✓	✓	✓	✓	****	✓	✓
			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.

*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	✓	✓*			✓	✓										✓	✓
		Yes	No	✓	✓***			✓	✓			✓	✓***		✓					✓	✓
		No	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	Yes	No	✓	✓***			✓	✓	***		✓	✓****		✓	✓	✓	****	✓	✓
No	Yes	Yes	Yes	✓		✓	✓	✓			✓						✓	****		✓	
		No	No	✓		✓*	✓*	✓*		***		✓		✓	✓	✓	✓	****		✓	
		Yes	Yes	✓		✓		✓		***	✓						✓	****		✓	
		No	No	✓		✓*		✓*		***		✓		✓	✓	✓	✓	✓	****		✓
	No	Yes	Yes	Yes	✓		✓	✓	✓	✓		✓						✓	****		✓
		No	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	✓	✓**			✓												✓	✓
			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.

**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. 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	Aggregate 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.