§ 98.31 Reporting threshold.
You must report GHG emissions under this subpart if your facility contains one or more stationary fuel combustion sources and the facility meets the applicability requirements of either §§98.2(a)(1), 98.2(a)(2), or 98.2(a)(3).

§ 98.32 GHGs to report.
You must report CO₂, CH₄, and N₂O mass emissions from each stationary fuel combustion unit, except as otherwise indicated in this subpart.

§ 98.33 Calculating GHG emissions.
You must calculate CO₂ emissions according to paragraph (a) of this section, and calculate CH₄ and N₂O emissions according to paragraph (c) of this section.

(a) CO₂ emissions from fuel combustion. Calculate CO₂ mass emissions by using one of the four calculation methodologies in paragraphs (a)(1) through (a)(4) of this section, subject to the applicable conditions, requirements, and restrictions set forth in paragraph (b) of this section. Alternatively, for units that meet the conditions of paragraph (a)(5) of this section, you may use CO₂ mass emissions calculation methods from part 75 of this chapter, as described in paragraph (a)(5) of this section. For units that combust both biomass and fossil fuels, you must calculate and report CO₂ emissions from the combustion of biomass separately using the methods in paragraph (e) of this section, except as otherwise provided in paragraphs (a)(5)(iv) and (e) of this section and in §98.36(d).

(1) Tier I Calculation Methodology. Calculate the annual CO₂ mass emissions for each type of fuel by using Equation C-1, C-1a, or C-1b of this section (as applicable).

(i) Use Equation C-1 except when natural gas billing records are used to quantify fuel usage and gas consumption is expressed in units of therms or million Btu. In that case, use Equation C-1a or C-1b, as applicable.

(ii) If natural gas consumption is obtained from billing records and fuel usage is expressed in therms, use Equation C-1a.

\[
CO₂ = 1 \times 10^{-3} \times \text{Fuel} \times HHV \times EF
\]  

(Eq. C-1)

where:
CO₂ = Annual CO₂ mass emissions for the specific fuel type (metric tons).
Fuel = Mass or volume of fuel combusted per year, from company records as defined in §98.6 (express mass in short tons for solid fuel, volume in standard cubic feet for gaseous fuel, and volume in gallons for liquid fuel).
HHV = Default high heat value of the fuel, from Table C-1 of this subpart (mmBtu per mass or mmBtu per volume, as applicable).
EF = Fuel-specific default CO₂ emission factor, from Table C-1 of this subpart (kg CO₂/mmBtu).

1 \times 10^{-1} = Conversion factor from kilograms to metric tons.

(ii) If natural gas consumption is obtained from billing records and fuel usage is expressed in therms, use Equation C-1a.