copies of all reports submitted to EPA under §98.386 and records to support information contained in those reports. Any records for petroleum products that are required to be retained in §98.397 are also required for coal-to-liquid products.

§ 98.388 Definitions.
All terms used in this subpart have the same meaning given in the Clean Air Act and subpart A of this part.

Subpart MM—Suppliers of Petroleum Products

§ 98.390 Definition of the source category.
This source category consists of petroleum refineries and importers and exporters of petroleum products and natural gas liquids as listed in Table MM–1 of this subpart.
(a) A petroleum refinery for the purpose of this subpart is any facility engaged in producing petroleum products through the distillation of crude oil.
(b) A refiner is the owner or operator of a petroleum refinery.
(c) Importer has the same meaning given in §98.6 and includes any entity that imports petroleum products or natural gas liquids as listed in Table MM–1 of this subpart. Any blender or refiner of refined or semi-refined petroleum products shall be considered an importer if it otherwise satisfies the aforementioned definition.
(d) Exporter has the same meaning given in §98.6 and includes any entity that exports petroleum products or natural gas liquids as listed in Table MM–1 of this subpart. Any blender or refiner of refined or semi-refined petroleum products shall be considered an exporter if it otherwise satisfies the aforementioned definition.

§ 98.391 Reporting threshold.
Any supplier of petroleum products who meets the requirements of §98.2(a)(4) must report GHG emissions.

§ 98.392 GHGs To report.
Suppliers of petroleum products must report the CO₂ emissions that would result from the complete combustion or oxidation of each petroleum product and natural gas liquid produced, used as feedstock, imported, or exported during the calendar year. Additionally, refiners must report CO₂ emissions that would result from the complete combustion or oxidation of any biomass co-processed with petroleum feedstocks.

§ 98.393 Calculating GHG emissions.
(a) Calculation for individual products produced, imported, or exported.
(1) Except as provided in paragraphs (h) and (i) of this section, any refiner, importer, or exporter shall calculate CO₂ emissions from each individual petroleum product and natural gas liquid using Equation MM–1 of this section.

\[
\text{\( CO_{2i} = \text{Product}_i \times EF_i \) (Eq. MM-1)}
\]

Where:
\( CO_{2i} \) = Annual CO₂ emissions that would result from the complete combustion or oxidation of each petroleum product or natural gas liquid “i” (metric tons).
\( \text{Product}_i \) = Annual volume of product “i” produced, imported, or exported by the reporting party (barrels). For refiners, this volume only includes products ex refinery gate, and excludes products that entered the refinery but are not reported under §98.386(a)(1). For natural gas liquids, volumes shall reflect the individual components of the product as listed in Table MM–1 to subpart MM.
\( EF_i \) = Product-specific CO₂ emission factor (metric tons CO₂ per barrel).

(2) In the event that an individual petroleum product is produced as a solid rather than liquid any refiner, importer, or exporter shall calculate CO₂ emissions using Equation MM–1 of this section.

Where:
\( CO_{2i} \) = Annual CO₂ emissions that would result from the complete combustion or oxidation of each petroleum product “i” (metric tons).
\( \text{Product}_i \) = Annual mass of product “i” produced, imported, or exported by the reporting party (metric tons). For refiners, this mass only includes products ex refinery gate.
\( EF_i \) = Product-specific CO₂ emission factor (metric tons CO₂ per metric ton of product).

(b) Calculation for individual products that enter a refinery as a non-crude feedstock.
(1) Except as provided in paragraphs (h) and (i) of this section, any refiner