### Table

<table>
<thead>
<tr>
<th>Fuel type</th>
<th>Default CH₄ emission factor (kg CH₄/mmBtu)</th>
<th>Default N₂O emission factor (kg N₂O/mmBtu)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wood and wood residuals</td>
<td>$7.2 \times 10^{-03}$</td>
<td>$3.6 \times 10^{-03}$</td>
</tr>
<tr>
<td>Biomass Fuels—Gaseous (All fuel types in Table C–1)</td>
<td>$3.2 \times 10^{-03}$</td>
<td>$6.3 \times 10^{-04}$</td>
</tr>
<tr>
<td>Biomass Fuels—Liquid (All fuel types in Table C–1)</td>
<td>$1.1 \times 10^{-03}$</td>
<td>$1.3 \times 10^{-04}$</td>
</tr>
</tbody>
</table>

Note: Those employing this table are assumed to fall under the IPCC definitions of the "Energy Industry" or "Manufacturing Industries and Construction". In all fuels except for coal the values for these two categories are identical. For coal combustion, those who fall within the IPCC "Energy Industry" category may employ a value of 1g of CH₄/mmBtu.

[78 FR 71592, Nov. 29, 2013]

### Subpart D—Electricity Generation

§ 98.40 Definition of the source category.

(a) The electricity generation source category comprises electricity generating units that are subject to the requirements of the Acid Rain Program and any other electricity generating units that are required to monitor and report to EPA CO₂ mass emissions year-round according to 40 CFR part 75.

(b) This source category does not include portable equipment, emergency equipment, or emergency generators, as defined in §98.6.


### § 98.41 Reporting threshold.

You must report GHG emissions under this subpart if your facility contains one or more electricity generating units and the facility meets the requirements of §98.2(a)(1).

### § 98.42 GHGs to report.

(a) For each electricity generating unit that is subject to the requirements of the Acid Rain Program or is otherwise required to monitor and report to EPA CO₂ emissions year-round according to 40 CFR part 75, you must report under this subpart the annual mass emissions of CO₂, N₂O, and CH₄ by following the requirements of this subpart.

(b) For each electricity generating unit that is not subject to the Acid Rain Program or otherwise required to monitor and report to EPA CO₂ emissions year-round according to 40 CFR part 75, you must report under subpart C of this part (General Stationary Fuel Combustion Sources) the emissions of CO₂, CH₄, and N₂O by following the requirements of subpart C.

(c) For each stationary fuel combustion unit that does not generate electricity, you must report under subpart C of this part (General Stationary Fuel Combustion Sources) the emissions of CO₂, CH₄, and N₂O by following the requirements of subpart C of this part.

### § 98.43 Calculating GHG emissions.

(a) Except as provided in paragraph (b) of this section, continue to monitor and report CO₂ mass emissions as required under §75.13 or section 2.3 of appendix G to 40 CFR part 75, and §75.64. Calculate CO₂, CH₄, and N₂O emissions as follows:

1. Convert the cumulative annual CO₂ mass emissions reported in the fourth quarter electronic data report required under §75.64 from units of short tons to metric tons. To convert tons to metric tons, divide by 1.1023.

2. Calculate and report annual CH₄ and N₂O mass emissions under this subpart by following the applicable method specified in §98.33(c).

(b) Calculate and report biogenic CO₂ emissions under this subpart by following the applicable methods specified in §98.33(e). The CO₂ emissions (excluding biogenic CO₂) for units subject to this subpart that are reported under §§98.3(c)(4)(i) and (c)(4)(iii)(B) shall be calculated by subtracting the biogenic CO₂ mass emissions calculated according to §98.33(e) from the cumulative annual CO₂ mass emissions from paragraph (a)(1) of this section. Separate calculation and reporting of biogenic CO₂ emissions is optional only for the 2010 reporting year pursuant to §98.3(c)(12) and required every year thereafter.

[75 FR 79155, Dec. 17, 2010]