

# Suppliers of Coal-based Liquid Fuels

## Subpart LL, Greenhouse Gas Reporting Program

### OVERVIEW

Subpart LL of the Greenhouse Gas Reporting Program (GHGRP) (40 CFR 98.380 – 98.388) applies to suppliers of coal-based liquid fuels that meet the Subpart LL source category definition. Some subparts have thresholds that determine applicability for reporting, and some do not. To decide whether your facility must report under this subpart, please refer to 40 CFR 98.381 and the GHGRP [Applicability Tool](#).

This Information Sheet is intended to help facilities reporting under Subpart LL understand how the source category is defined, what greenhouse gases (GHGs) must be reported, how GHG emissions must be calculated and shared with EPA, and where to find more information.



## How is This Source Category Defined?

Subpart LL applies to suppliers of coal-based liquid fuels listed on Table MM-1 (Subpart MM is found at 40 CFR 98.390 – 98.398), including producers, importers, and exporters. A producer of coal-based liquid fuels (also referred to as coal-to-liquid “CTL” products) is any owner or operator who converts coal into liquid products (e.g., gasoline, diesel) using a process involving the conversion of coal into gas and then into liquids (e.g., the Fisher-Tropsch) or involving the conversion of coal directly into liquids (i.e., direct liquefaction).

Under Subpart LL, suppliers of CTL products include the following:

- All **producers** of CTL products.
- **Importers** who bring a quantity of coal-based petroleum products or natural gas liquids (NGLs) equivalent to 25,000 metric tons of carbon dioxide equivalent (CO<sub>2e</sub>) or more into the U.S. from a foreign country.
- **Exporters** who transfer a quantity of coal-based petroleum products or NGLs equivalent to 25,000 metric tons CO<sub>2e</sub> or more from the U.S. to another country (or to an affiliate in another country).



## What GHGs Must Be Reported?

Suppliers of CTL products must report the following on an annual basis:

- Carbon dioxide (CO<sub>2</sub>) emissions that would result from the complete combustion or oxidation of each fossil-fuel based product (besides coal or crude oil) produced, used as feedstock, imported, or exported during the calendar year.
- CO<sub>2</sub> emissions that would result from the complete combustion or oxidation of any biomass co-processed with fossil fuel-based feedstocks.

Suppliers are not required to report data on emissions of other greenhouse gases (GHGs), such as methane (CH<sub>4</sub>), that would result from the complete combustion or oxidation of their products.

If multiple Greenhouse Gas Reporting Program (GHGRP) source categories are co-located at a facility, the facility may need to report GHG emissions under a different subpart. Please refer to the relevant Information Sheet for a summary of the rule requirements for any other source categories located at the facility.



## How Must GHG Emissions Be Calculated?

Suppliers must calculate the annual CO<sub>2</sub> emissions (metric tons) that would result from the complete combustion or oxidation of all CTL products leaving the facility, minus emissions that would result from the complete combustion or oxidation of 1) CTL products entering the facility to be further processed or otherwise used on-site, and 2) any biomass co-processed with fossil fuel-based feedstock. To calculate these emissions, multiply the measured annual quantity of each CTL product (metric tons or barrels (bbls)) by a product-specific CO<sub>2</sub> emission factor (EF) (metric tons CO<sub>2</sub> emitted/bbl or metric tons of product). The EF for each CTL product, including products that enter the facility to be further processed or otherwise used on site, must follow either:

- **Method 1:** A CO<sub>2</sub> EF (metric tons CO<sub>2</sub> emitted/bbl) that is provided in the rule for each CTL product.
- **Method 2:** A CO<sub>2</sub> EF developed by the reporter using direct measurement of density and carbon (C) share (i.e., %C by mass).

For calculating biomass feedstock, use the biomass default factors provided per Method 1. For CTL products produced by blending a fossil fuel-based feedstock with a biomass-based fuel, the rule provides special procedures for calculating emissions to account for the volume percentage of fossil fuel-based product.

A checklist for data that must be monitored is available here: [Subpart LL Monitoring Checklist](#).



## What Information Must Be Reported?

In addition to the information required by the General Provisions in Subpart A, found at 40 CFR 98.3(c), the following must be reported:

- Annual CO<sub>2</sub> emissions (metric tons) that would result from the complete combustion or oxidation of all CTL products leaving the facility, minus emissions that would result from the complete combustion or oxidation of 1) CTL products entering the facility to be further processed or otherwise used on-site, and 2) any biomass co-processed with fossil fuel-based feedstock.
- Annual CO<sub>2</sub> emissions (metric tons) that would result from complete combustion or oxidation for:
  - Each CTL product leaving the facility.
  - Each CTL product that enters the facility to be further processed or otherwise used on-site.
  - Each type of biomass that enters the facility to be co-processed with fossil fuel-based feedstock to produce a product.
- Annual quantities (metric tons or bbls) of:
  - Each CTL product leaving the facility.
  - Each CTL product entering the facility to be further processed or otherwise used on-site.
  - Each type of biomass entering the facility to be co-processed with fossil fuel-based feedstock to produce a product.
  - Percent of the volume reported that is fossil fuel-based, for each product and feedstock produced by blending a fossil fuel-based product with a biomass-based product.
- The total quantity of bulk NGLs (metric tons or bbls) received for processing during the reporting year.
- Report the following for each product and feedstock for which an EF was developed:

- Number of samples collected.
- Sampling standard method used.
- C share test results (% mass).
- Standard method used to test C share.
- Calculated CO<sub>2</sub> EF (metric tons CO<sub>2</sub>/bbl).
- Density test results (metric tons/bbl) (non-solid products and feedstock).
- Standard method used to test density (non-solid products and feedstock).

Importers and exporters must report the following information at the corporate level:

- Annual CO<sub>2</sub> emissions (metric tons) that would result from the complete combustion or oxidation of all CTL products.
- Annual CO<sub>2</sub> emissions (metric tons) that would result from the complete combustion or oxidation of each CTL product.
- Annual quantities (metric tons or bbls) of each CTL product.
- Percent of the volume reported that is fossil fuel-based, for each product produced by blending a fossil fuel-based product with a biomass-based product.
- Report the following for each product for which an EF was developed:
  - Number of samples collected.
  - Sampling standard method used.
  - C share test results (% mass).
  - Standard method used to test carbon share.
  - Calculated CO<sub>2</sub> EF (metric tons CO<sub>2</sub>/bbl).
  - Density test results (metric tons /bbl) (non-solid products).
  - Standard method used to test density (non-solid products).



## What Records Must Be Maintained?

Reporters are required to retain records that pertain to their annual GHGRP report for at least three years after the date the report is submitted. Please see the [Subpart A Information Sheet](#) and 40 CFR 98.3(g) for general recordkeeping requirements. Specific recordkeeping requirements for Subpart LL are listed at 40 CFR 98.387.



## When and How Must Reports Be Submitted?

Reporters must submit their annual GHGRP reports for the previous calendar year to the EPA by March 31<sup>st</sup>, unless the 31<sup>st</sup> falls on a Saturday, Sunday, or federal holiday, in which case reports are due on the next business day. Annual reports must be submitted electronically using the [electronic Greenhouse Gas Reporting Tool \(e-GGRT\)](#), the GHGRP's online reporting system.

Additional information on setting up user accounts, registering a facility, and submitting annual reports is available on the [GHGRP Help webpage](#).



## When Can a Facility Stop Reporting?

A facility may discontinue reporting under several scenarios, which are summarized in Subpart A (found at 40 CFR 98.2(i)) and the [Subpart A Information Sheet](#).



## For More Information

For additional information on Subpart LL, please visit the [Subpart LL webpage](#). For additional information on the GHGRP, please visit the [GHGRP website](#), which includes additional information sheets, [data](#) previously reported to the GHGRP, [training materials](#), and links to Frequently Asked Questions ([FAQs](#)). For questions that cannot be answered through the GHGRP website, please contact us at: [GHGreporting@epa.gov](mailto:GHGreporting@epa.gov).

*This Information Sheet is provided solely for informational purposes. It does not replace the need to read and comply with the regulatory text contained in the rule. Rather, it is intended to help reporting facilities and suppliers understand key provisions of the GHGRP. It does not provide legal advice; have a legally binding effect; or expressly or implicitly create, expand, or limit any legal rights, obligations, responsibilities, expectations, or benefits with regard to any person or entity.*