

greenhouse gas emissions, emission reductions, and sequestration activities that are complete, reliable and consistent. Over time, it is anticipated that these reports will provide a reliable record of the contributions reporting entities have made to reducing their greenhouse gas emissions.

(b) *Registration and reporting options.* An entity may choose to register or report emissions and emission reductions as follows.

(1) *Registration.* An entity may have entity-wide emissions and emissions reductions registered by conforming to the requirements of this part, including the registration standards set forth in §§ 300.6 and 300.7 of this part.

(2) *Reporting.* If an entity does not choose to report emissions in a manner that conforms to the registration requirements set forth in §§ 300.6 and 300.7 of this part, then the entity may choose to report on any emissions or any emissions reductions by complying with the requirements of this part other than §§ 300.6 and 300.7.

(c) *Forms.* Annual reports of greenhouse gas emissions, emission reductions, and sequestration must be made on forms or software that are available from the Energy Information Administration of the Department of Energy (EIA).

(d) *Status of reports under previous General Guidelines.* EIA will continue to maintain in its Voluntary Reporting of Greenhouse Gases database all reports received pursuant to DOE's October 1994 General Guidelines. For the convenience of the readers, those Guidelines are included as Appendix A to this part 300.

### § 300.2 Definitions.

This section provides definitions for commonly used terms in the Guidelines.

*Avoided emissions* means the emissions displaced by increases in the generation and sale of electricity, steam, hot water or chilled water produced from energy sources that emit fewer greenhouse gases per unit than other competing sources of these forms of distributed energy.

Carbon stocks are the quantity of carbon stored in biological and physical systems including: Trees, plants and other terrestrial biosphere sinks, soils, oceans, sedimentary and geological sinks, and the atmosphere. [This term is to be further defined in DOE's Technical Guidelines.]

*De minimis emissions* means emissions from one or more sources and of one or more gases that when summed are less than 3 percent of the total annual CO<sub>2</sub> equivalent emissions of a reporting entity or less than 10,000

metric tons of CO<sub>2</sub> equivalent, whichever is smaller.

*DOE or Department* means the U.S. Department of Energy and, as appropriate in context, includes the Energy Information Administration.

*Direct emissions* means greenhouse gas emissions resulting from stationary or mobile sources within the organizational boundary of an entity, including but not limited to emissions resulting from combustion of fossil fuels, process emissions, and fugitive emissions.

*Emissions* means direct and specified indirect emissions of greenhouse gases from any anthropogenic (human induced) source.

*Emissions intensity* means emissions per unit of output—usually the quantity of physical output, but sometimes a non-physical indicator of an entity's output activity.

Fugitive emissions means releases to the atmosphere of greenhouse gases from the processing, transmission, and/or transportation of fossil fuels or other materials, such as HFC leaks from refrigeration, SF<sub>6</sub> from electrical power distributors, and methane from solid waste landfills, among others, that are not emitted via a pipe(s) or stack(s).

*Greenhouse gases* means:

(1) *Carbon dioxide:* CO<sub>2</sub>

(2) *Methane:* CH<sub>4</sub>

(3) *Nitrous oxide:* N<sub>2</sub>O

(4) *Hydrofluorocarbons:* HFCs

(5) *Perfluorocarbons:* PFCs

(6) *Sulfur Hexafluoride:* SF<sub>6</sub>

(7) Other gases or particles that have been demonstrated to have significant, quantifiable climate forcing effects when released to the atmosphere in significant quantities.

*Indirect emissions* means greenhouse gas emissions from stationary or mobile sources outside the organizational boundary of an entity, including but not limited to the generation of electricity, steam and hot/chilled water, that are the result of an entity's energy use or other activities.

*Natural emissions* means emissions that are naturally occurring and produced independent of human actions, including biogenic (produced by biological processes), geologic and potentially other non-anthropogenic sources.

*Net emissions or net entity-wide emissions* means the total net annual contribution of the greenhouse gases specifically identified in section 300.6(f) to the atmosphere by an entity: total, entity-wide emissions, both direct and indirect, minus entity-wide sequestration.

*Net emission reductions or net entity-wide emission reductions* means the

sum of all annual changes in emissions, carbon stocks and avoided emissions of the greenhouse gases specifically identified in section 300.6(f), determined in conformance with §§ 300.7 and 300.8 of these Guidelines.

*Offsets* means an emission reduction that meets the requirements of these guidelines, but is achieved by a party other than the entity that reports or registers the reduction.

*Sequestration* means the removal of atmospheric carbon dioxide, either through biologic processes or physical processes, including capture, long-term separation, isolation, or removal of greenhouse gases from the atmosphere, such as through cropping practices, forest and forest products management or injection into an underground reservoir.

*Sink* means an identifiable discrete physical process, occurring at a particular location, set of locations or area, by which carbon dioxide or some other greenhouse gas is sequestered.

*Source* means an identifiable discrete physical process, occurring at a particular location, set of locations, or area, by which a greenhouse gas is emitted.

*Sub-entity* means a component of any entity, such as a discrete business line, facility, plant, vehicle fleet, or energy using system, which has associated with it emissions of greenhouse gases that: can be distinguished from the emissions of all other components of the same entity; and, when summed with the emissions of all other sub-entities, equal the entity's total emissions.

### § 300.3 Guidance for defining the reporting entity.

A reporting entity must be composed of one or more legally distinct businesses, institutions, organizations or households, although reporters are strongly encouraged to define themselves at the highest level of aggregation appropriate. The legal basis for determining whether a reporting entity or its components are distinct can be derived from any Federal, State or local law or regulation governing the entity, including regulations applicable to corporations, partnerships, cooperatives, government agencies, non-profit organizations, households, or other entities. This legal basis must be described in the entity statement required by § 300.5 of these Guidelines.

### § 300.4 Selecting operational boundaries for reporting.

(a) An entity must determine, document, and maintain its operational boundary for accounting and reporting purposes. Because of the large number