Under the Mandatory Reporting of Greenhouse Gases (GHGs) rule, owners or operators of municipal solid waste (MSW) landfills (as defined below) must report emissions from MSW landfills and all other source categories located at the landfill for which methods are defined in the rule. Owners or operators are required to collect emission data; calculate GHG emissions; and follow the specified procedures for quality assurance, missing data, recordkeeping, and reporting.

How Is This Source Category Defined?

The landfill source category consists of MSW landfills that accepted waste on or after January 1, 1980 and generate methane (CH₄) in amounts equivalent to 25,000 metric tons of carbon dioxide equivalent (CO₂e) or more per year. This definition is based on the amount of CH₄ generated (adjusted for soil oxidation, but not considering whether any gas is collected and destroyed) and not the amount of CH₄ actually emitted. The MSW landfill consists of the landfill, landfill gas collection systems, and landfill gas destruction devices (including flares).

This source category does not include industrial, hazardous waste, or construction and demolition landfills.

What GHGs Must Be Reported?

MSW landfill owners and operators must report:

- Annual modeled CH₄ generation and CH₄ emissions from the landfill.
- Annual CH₄ destruction (for landfills with gas collection and control systems).
- Annual CO₂, CH₄, and nitrous oxide (N₂O) emissions from stationary fuel combustion devices using the calculation methods specified in 40 CFR part 98, subpart C (General Stationary Combustion Sources). The information sheet on general stationary fuel combustion sources summarizes calculating and reporting emissions from these units.

How Must GHG Emissions Be Calculated?

MSW landfills must calculate modeled annual CH₄ generation based on:

- Measured or estimated values of historic annual waste disposal quantities; and
- Appropriate values for model inputs (i.e., degradable organic carbon fraction in the waste, CH₄ generation rate constant). Default parameter values are specified for bulk municipal waste and individual waste materials.

Landfills that do not collect and destroy landfill gas must adjust the modeled annual CH₄ generation to account for soil oxidation (CH₄ that is converted to CO₂ as it passes through the landfill cover before being emitted) using a default soil oxidation factor. The resulting value represents both CH₄ generation (adjusted for oxidation) and CH₄ emissions.

Facilities that collect and control landfill gas must calculate the annual quantity of CH₄ recovered and destroyed based on continuous monitoring of gas flow rate and continuous or weekly monitoring of CH₄ concentration, temperature, pressure, and moisture content of the collected gas prior to the destruction device. CH₄ destruction efficiency must be based on the manufacturer’s specified efficiency or 99 percent, whichever is less.
Those facilities that collect and control landfill gas must then calculate CH₄ emissions in two ways and report both results. Emissions must be calculated by:

1. Subtracting the measured amount of CH₄ recovered from the modeled annual CH₄ generation (with adjustments for soil oxidation and destruction efficiency of the destruction device).

2. Applying a gas collection efficiency to the measured amount of CH₄ recovered to account for CH₄ that is emitted through the landfill surface (adjusted for soil oxidation). Default collection efficiencies are specified that take into account collection system coverage and landfill cover materials.

A checklist for data that must be monitored is available at:

When Must Reports be Submitted?

The submission date for the annual GHG report can vary in the first 3 years of the program.

- **Reporting Year 2010.** The report was required to be submitted by September 30, 2011.

- **Reporting Year 2011.** The due date depends on which source categories are included in the report. If the report includes one or more of the source categories listed below, then the report must be submitted by September 28, 2012. This reporting deadline applies to all subparts being reported by the facility. In addition, if the facility contains one or more of these source categories and the facility submitted a GHG annual report for reporting year 2010 under another subpart (e.g., subpart C for general stationary fuel combustion), then by April 2, 2012 you must notify EPA through e-GGRT that you are not required to submit the second annual report until September 28, 2012 (the notification deadline according to 4 CFR 98.3(b) is March 31, 2012, however, because this date falls on a Saturday in 2012, the notification is due on the next business day).
  - Electronics Manufacturing (subpart I)
  - Fluorinated Gas Production (subpart L)
  - Magnesium Production (subpart T)
  - Petroleum and Natural Gas Systems (subpart W)
  - Use of Electric Transmission and Distribution Equipment (subpart DD)
  - Underground Coal Mines (subpart FF)
  - Industrial Wastewater Treatment (subpart II)
  - Geologic Sequestration of Carbon Dioxide (subpart RR)
  - Manufacture of Electric Transmission and Distribution (subpart SS)
  - Industrial Waste Landfills (subpart TT)
  - Injection of Carbon Dioxide (subpart UU)
  - Imports and Exports of Equipment Pre–charged with Fluorinated GHGs or Containing Fluorinated GHGs in Closed–cell Foams (subpart QQ)

If the report contains none of the source categories listed above, then the report must be submitted by April 2, 2012 (the deadline is March 31, 2012, however, because this date falls on a Saturday, the annual report is due on the next business day).
• **Reporting Year 2012.** Starting in 2013 and each year thereafter, the report must be submitted by March 31 of each year, unless the 31st is a Saturday, Sunday, or federal holiday, in which case the reports are due on the next business day.

**What Information Must Be Reported?**

In addition to the information required by the General Provisions at 40 CFR 98.3(c), each facility must report the following landfill information:

- Information on the landfill’s operating status, first and last year the landfill accepted waste, anticipated closure date, capacity, and whether leachate recirculation is used.
- Waste disposal quantity for each year of landfilling and description of how it was estimated.
- Waste composition data, if available, and how these data were estimated.
- Values of all parameters used in the methane generation calculations, including degradable organic carbon (DOC) and rate constant (k).
- Fraction of CH4 in landfill gas and how this fraction was determined (measured or default values).
- Surface area of the landfill containing waste, cover type, and surface area and oxidation factor for each cover type used to calculate the average oxidation fraction, and the average oxidation fraction used.
- Annual CH4 generation modeled.
- Annual CH4 emissions adjusted for oxidation (for landfills without gas collection).
- Annual CH4 emissions. (Facilities with landfill gas collection and control systems must report emissions using both of two estimation methodologies described above and must also report annual CH4 destruction by the destruction device).

For landfills with gas collection systems, report:

- Total volumetric flow of landfill gas collected for destruction, measured CH4 concentration, monthly average measured temperature and pressure, and annual quantity of CH4 recovered.
- For landfill gas destruction devices, the destruction efficiency or whether gas was sent off-site for destruction. Indicate if a back-up destruction device is available, its associated destruction efficiency and the annual operating hours for primary destruction and back-up destruction devices.
- The gas collection efficiency used in emissions calculations.
- Descriptions of the gas collection system (manufacture, capacity, number of wells, etc.), surface area, waste depth and cover type for areas within the landfill.
- Annual operating hours of gas collection system.

EPA has temporarily deferred the requirement to report data elements in the above list that are used as inputs to emission equations (76 FR 53057, August 25, 2011). For the current status of reporting requirements, including the list of data elements that are considered to be inputs to emissions equations, consult the following link: [http://www.epa.gov/ghgreporting/reporters/cbi/index.html](http://www.epa.gov/ghgreporting/reporters/cbi/index.html)

**For More Information**

This document is provided solely for informational purposes. It does not provide legal advice, have legally binding effect, or expressly or implicitly create, expand, or limit any legal rights, obligations, responsibilities, expectations, or benefits in regard to any person. The series of information sheets is intended to assist reporting facilities/owners in understanding key provisions of the final rule.
Visit EPA’s Web site (www.epa.gov/ghgreporting/reporters/index.html) for more information, including the final preamble and rule, additional information sheets on specific industries, the schedule for training sessions, and other documents and tools. For questions that cannot be answered through the Web site, please contact us at: GHGreporting@epa.gov.