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310 CMR 7.71: Reporting of Greenhouse Gas Emissions Heating Fuels Reporting Frequently Asked Questions (FAQ)

Version 1.7 (June 2026)

This version is an update from version 1.6, which was published in April 2026. New or revised material is marked with an asterisk.

The purpose of this document is to clarify and explain certain provisions of 310 CMR 7.71: *Reporting of Greenhouse Gas Emissions*. Before reading this document, please review the regulation and other available background information, available on [MassDEP's web site](#).

If you have questions regarding quarterly emissions reporting by Heating Fuel Suppliers, please email dep.chets@mass.gov.

If you have questions regarding monthly fuel shipment reporting by Heating Fuel Storage Facilities, please email dep.fsts@mass.gov.

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1. Heating Fuel Suppliers

Q1.1: Are companies located outside of Massachusetts that deliver heating fuel into Massachusetts subject to these same registration requirements as companies located in Massachusetts?

A1.1: Yes, any company that is delivering heating fuel to a Massachusetts location (other than a fuel storage facility) is required to register and report the emissions associated the fuel delivered, regardless of where the company is located.

Q1.2: For natural gas, which companies are required to register and report emissions?

A1.2: Each supplier of natural gas registered with the Massachusetts Department of Public Utilities (DPU) is required to report emissions from combustion fuel that it sold to their customers.

Q1.3: Which emission factors will heating fuel suppliers use to calculate emissions?

A1.3: The Clean Heat and Emissions Tracking System (CHETS) will calculate emissions for heating fuel suppliers using reported fuel quantities and emission factors published by US EPA (40 CFR Part 98).

Q1.4: My company delivers heating fuels in Massachusetts from multiple locations. Do I need to register each site?

A1.4: If all of the fuel is owned by the same legal entity, only one registration should be created in CHETS, and all fuel must be reported under the same account in CHETS.

Q1.5: My company delivers heating fuels in Massachusetts and operate under multiple business names. Do I need to register each doing business as (d/b/a) name?

A1.5: Yes, each legal entity that is delivering fuel needs to register. If fuel is delivered under a d/b/a, the legal entity needs to register, and any d/b/a under that legal entity must report emissions under that legal entity.

Q1.6: Are any exemptions available for small “one truck” operations?

A1.6: There are no exemptions, but the reporting process is very simple for small operations that do not sell biofuel blends. Once the registration process is complete, the only information needed each quarter is the total number of gallons of fuel delivered in Massachusetts. All calculations will be completed by the electronic reporting platform and help is available by email at dep.chets@mass.gov and by phone at 617-227-1017.

Q1.7: As designated representative, can I provide CHETS access to another employee to report my company's emissions?

A1.7: Yes, CHETS allows you to add a user with a "designee" role that allows for submission of reports on behalf of the designated representative. To add a designee in CHETS:

1. Go to My Profile
2. Select My Users
3. Click Add New User
4. Provide basic information about the new user, including their name and email address
5. Under User Type, select "Designee"

Q1.8: Will information submitted by heating fuel suppliers be released to the public?

A1.8: Under the Massachusetts Global Warming Solutions Act (GWSA), MassDEP maintains a [public registry](#) of reported greenhouse gas emissions data including annual emissions totals for sources of greenhouse gas emissions. Amendments to the GWSA passed in 2021 clarified that companies that sell or distribute heating fuels are considered emissions sources under the GWSA. Therefore, MassDEP intends to add heating fuel suppliers and their annual emissions totals to the registry of reported emissions data beginning with the publication of 2026 emissions data in 2027. With regard to quarterly emissions reports, heating fuel suppliers should be aware that 310 CMR 7.71 was promulgated under an additional statute (M.G.L. c. 111 § 142B) that states that emissions data submitted to MassDEP is a public record that cannot be kept confidential in response to public records requests. Please note that public release of information about environmental pollution is routine across many programs and industries.

Q1.9: What are the requirements for reporting biofuel emissions?

A1.9: The regulation requires reporting of "the amount of heating fuel that is not a fossil fuel, if known, and any additional information about that portion of the fuel that the Department may request or that the heating fuel supplier wishes to provide." This will allow MassDEP to document reductions in emissions from fossil fuel combustion due to biofuel blending in the GHG emissions registry.

The following fuel categories are available in CHETS to report emissions. As long as the fuel quantities are reported correctly, CHETS will correctly calculate the quantity of carbon dioxide emissions separately for the fossil fuel and biofuel portion of the emissions.

- *Fossil Heating Oil*: Heating oil for which the biofuel content is not specified, including most biofuel blends of 5 percent or less.
- *Waste-based Advanced Biofuel – Heating Oil*: Heating oil content that is derived from waste oils, fats, or greases, other than renewable diesel. This includes fuel that is eligible for crediting under the Massachusetts Alternative Energy Portfolio Standard program.
- *Other Advanced Biofuel non-RD – Heating Oil*: Heating oil content that is derived from crops such as soy and qualifies as advanced biofuel under the federal Renewable Fuel Standard, other than renewable diesel. This includes the biofuel content of Bioheat branded fuel currently sold in Massachusetts, unless the fuel is derived from waste. This category may be used if it is not known whether the biofuel content is derived from waste.
- *Waste-based Renewable Diesel*: Renewable diesel is not in wide use for heating in Massachusetts at this time. Note that renewable diesel must be reported separately because it has a different chemical composition than other biofuels. Please email dep.chets@mass.gov if you have questions about renewable diesel, including renewable diesel that is not derived from waste oils, fats, and greases.
- *Fossil Propane*: Propane that does not include biofuel, or for which the biofuel content is not specified.
- *Waste-based Advanced Biofuel – Propane*: Propane content that is derived from waste oils, fats, or greases.
- *Other Advance Biofuel – Propane*: Propane content that is derived from crops such as soy and would qualify as advanced biofuel under the federal Renewable Fuel Standard if it was used for transportation.
- *Natural Gas*: Includes natural gas subject to reporting under the regulation.

If a company delivers biofuel that is blended with fossil fuel, only the non-fossil portion should be reported as biofuel. For example, if a company delivers 100 gallons of a 10 percent biofuel blend, then the company should report 10 gallons of biofuel delivered and 90 gallons of fossil heating fuel delivered.

MassDEP provides Delivery Ticket Calculation Tools for use by fuel suppliers that deliver different fuel blends during a month. These tools allow the user to input information about each delivery and provide totals for use in reporting to CHETS. For more information, please refer to the [Delivery Ticket Calculation Tool Instructions](#).

- [Delivery Ticket Calculation Tool – Volume Method](#)
- [Delivery Ticket Calculation Tool – Percentage Method](#)

As a reminder, help is available at dep.chets@mass.gov and 617-227-1017.

2. Heating Fuel Storage Facilities

Q2.1: What destination address should fuel storage facilities report for fuel shipments?

A2.1: The destination or delivery address that should be included in the report is the address listed on the bill of lading or other shipping documents or records in possession of the heating fuel storage facility is the destination address. If no specific destination address is listed, “N/A” may be reported for this data element.

Q2.2: How can fuel storage facilities request that fuel shipment data be treated as confidential business information or a trade secret?

A2.2: Heating Storage Facilities may request that fuel shipment data that you submit be treated as confidential business information or a trade secret by the agency, and request that the Department not disclose the information under the Public Records Act. If you request that the fuel shipment data submitted be handled as confidential business information or a trade secret, you will have the burden to establish the information meets the confidentiality criteria of the Public Records Act.

To make a claim of confidentiality complete the form: [Request to Maintain Information Confidential form](#) which can be used to make and support a confidentiality claim. The form addresses the criteria for considering information to be confidential business information or a trade secret pursuant to 310 CMR 3.23. Once a confidentiality claim is made, MassDEP will keep the information subject to the claim confidential until a final determination is required by the receipt of a public record request for the information. The claim will then be evaluated, and a final determination will be made with the criteria in 310 CMR 3.23 and requirements of 310 CMR 3.00. Additional information is available at in the [Guidance on Requests to Maintain Trade Secret Information Confidential](#).

Please submit a Request to Maintain Information Confidential form the first time you submit fuel shipment data that you would like the agency to treat as confidential business information. Refer to the following instructions when filling out the form:

1. *Section A1*: Fill in the name of the registered storage facility and the name and contact information for the Designated Representative.
2. *Section B2*: Check the box marked “Reporting Requirement Under Regulations or Order.”
3. *Section B3*: Check “Trade Secret.”
4. *Section B4*: Check “no.” You do not need to submit a sanitized copy of the fuel shipment data if you are requesting that all fuel shipment data be treated as confidential.

5. *Section B5*: Specify whether you wish to assert the confidentiality claim for individual submissions or all future submissions. To request the latter, for example, type: “This request applies to fuel shipment data submitted on {date} and indefinitely to all future fuel shipment data submissions by [fill in facility name].” If you are requesting that all future submissions be treated as confidential, please remember to mark your future submissions as “confidential subject to a trade secret confidentiality request” to assert that that they are covered by this request.
6. *Section B6*: Leave this blank.
7. *Section B7*: You may check applicable boxes or leave these boxes blank, but please note that MassDEP may require submittal of additional information upon receipt of a public record request. You may also choose to provide additional explanatory information addressing the criteria listed in this section to support the confidentiality claim.
8. *Section B8*: Check “no” if this is the first confidentiality claim you are making for fuel shipment data.
9. *Section C*: Read and sign the certification statement.

Once complete, the Designated Representative should submit the completed form via email to dep.fsts@mass.gov.

Q2.3: Please provide an explanation for each column in the fuel shipment data template.

A2.3: Information must be reported as listed on the document provided by the storage facility at the time of disbursement, one line for each outgoing shipment. If any of the information is not specified in the bill of lading, shipping document, or other storage facility operator records, “N/A” may be reported. If you have questions not addressed in this table email dep.fsts@mass.gov. See Table 1 below for explanations of each column in the fuel shipment data template.

Notes:

- When uploading reports to the FSTS, certain fields in the spreadsheet must match the required format. Please pay close attention to the explanations noted below and any details provided in the [Monthly Fuel Shipment Data Template](#).
- Some fields have been removed in the latest template update. Designated representatives must use the updated template. Please ensure no extra fields are included in future reports. There are also several new fields, marked with an asterisk in Table 1.

Table 1 Explanation of Columns in Fuel Shipment Data Template

Column in fuel shipment data template	Explanation
Fuel Type	Enter “Propane” or “Oil”
Dyed (Y/N)	Enter “Y” or “N” (“N” for propane)
Biofuel %	The percent of fuel that is biofuel, including any renewable diesel. For example, enter 20 for a B20 blend. The number must be between 0 and 100
Waste Feedstock*	Enter “Y” or “N” (“Y” if the biofuel portion is from waste feedstock)
Product code	As listed on shipping document, must be a 3-digit number; usually a code listed on page 6 of the IRS Instructions for Form 720-TO
Other Product code*	For use if more than one product code is listed on the shipping document
Document number	As provided by fuel storage facility on a shipping document
Document date	Date of shipment in MM/DD/YYYY format
Net gallons	As listed on shipping document, up to 5-digit number
Gross gallons	As listed on shipping document, up to 5-digit number
Shipper Name	Owner of fuel immediately prior to disbursement; also called the consignor or position holder
Shipper FEIN	A 9-digit number
Consignee Name	Owner of the fuel immediately after disbursement; normally a heating fuel supplier that is required to report emissions
Consignee FEIN	A 9-digit number
Carrier Name	A company hired to transport fuel; also called hauler
Carrier FEIN	A 9-digit number
Origin City	Location of fuel storage facility
Origin State	Location of fuel storage facility
Destination City	As listed on the shipping document

Column in fuel shipment data template	Explanation
Destination State	As listed on the shipping document
Destination Street	As listed on the shipping document
Destination Zip	As listed on the shipping document
Filling Station*	Enter “Y” or “N”; normally “N” unless fuel is delivered to a facility that dispenses transportation fuel
Destination ID#	As listed on the shipping document, or enter “N/A”

Q2.4: When is reporting of diesel fuel (vs. dyed heating oil) required?

A2.4: Reporting of diesel fuel shipments to filling stations is not required. Shipments of diesel fuel to other locations in Massachusetts must be reported. Storage facilities with questions about particular unusual scenarios should review the regulation carefully, including the definition of “filling station.”