I. INTRODUCTION

Who should read this labeling guide?
This guide will assist diesel fuel, kerosene and heating oil marketers, retailers, transporters, bulk plants and wholesale-purchaser-consumers in complying U.S. Environmental Protection Agency’s (EPA) ultra low sulfur diesel fuel dispenser labeling requirements. If you are a retailer or wholesale purchaser/consumer and operate a diesel fuel, kerosene or heating oil dispenser, then you must comply with the EPA labeling requirements.

What are the EPA dispenser labeling requirements?
The EPA dispenser labeling requirements are part of the Ultra Low Sulfur Diesel Fuel (ULSD) regulations. These regulations reduce the sulfur content of all on road and non-road diesel fuel and kerosene (except for jet fuel and heating oil) for use in motor vehicle, locomotive and marine engines, to 15-ppm. The sulfur reduction is being phased in over six years, beginning June 1, 2006 and ending June 1, 2012. The sulfur content of all on road and non-road diesel and kerosene will be reduced to 15-ppm by June 1, 2010. The sulfur content of locomotive and marine diesel fuels must meet the 15-ppm standard by June 1, 2012. While EPA is not requiring a change to the sulfur content of heating oil, the agency will require a new decal for heating oil dispensers as of June 1, 2007. During the phase-in period, there will be a variety of on road and non-road diesel fuel and kerosene with differing sulfur contents available on the market. To complicate matters, new heavy-duty diesel engines beginning with model year 2007 are designed to operate exclusively on 15-ppm ULSD fuel and ULSD compliant additives.

To ensure that only 15-ppm ULSD is placed in fuel tanks for model year 2007 (and later) diesel engines, the EPA is requiring that all dispensers must be labeled with sulfur content decals.
Why is this labeling guide important?
This guide is important because the EPA is beginning aggressive enforcement of the dispenser labeling requirements required as of June 1, 2006. A recent EPA survey found a widespread failure to comply with dispenser labeling requirements at retail and wholesale sites nationwide. According to an EPA survey, more than half of facilities inspected either (1) failed to display sulfur content disclosure decals, or (2) had inappropriately labeled fuel pumps and dispensers. The maximum fine for non-compliance with the dispenser labeling requirements is $32,000 per day, per occurrence. In addition, correct placement of labels will prevent misfueling and the associated liability for engine damage that may result.

Who is responsible for placing decals on dispensers?
The owner or operator of the dispenser is required to affix the decal. However, considering the hefty fines associated with non-compliance, NEFI recommends that as a service to your customers you inform them of the need to comply with EPA labeling requirements.

You may also wish to remind customers that federal regulations now prohibit the use of low sulfur diesel (500-ppm) fuel in certified 2007 and newer on-road diesel engines, and the risks associated with using non-compliant fuels and additives. Regardless of make or model year, NEFI recommends that all owners of diesel engine vehicles consult with vehicle manufacturers regarding appropriate fuel use or any modifications needed to run on ULSD.

Do tank trucks need to be labeled with dispenser decals?
No; there is no requirement to label trucks with dispenser decals - with one exception. If the truck is being used for permanent bulk storage and is dispensing fuel into the tank of another motor vehicle, then sulfur content disclosure decals are required.

Do residential heating oil tanks need to be labeled with heating oil decals?
No; only dispensers that offers for sale or dispenses heating oil must be labeled.

Do the labeling requirements apply to farmers, contractors, and other wholesale purchaser consumers?
Yes. All “wholesale purchaser-consumers” (WPCs) must comply with EPA labeling regulations if they have tanks on-site that dispense diesel fuel or kerosene directly into the fuel tanks of motor vehicles. Examples of WPCs include farms, construction sites, car and truck dealerships, etc. The dispenser of any tank at a WPC site with a capacity of 550 gallons or greater (including skid tanks) that dispense on-road diesel fuel or kerosene at their worksites or facilities must be labeled appropriately. Decals may be placed directly on a tank if there is no room on the dispenser. However, the decal must be placed in a position where it can be easily read by the person dispensing the fuel. Tanks smaller than 550 gallons at WPC sites are exempt from labeling requirements, but only at WPC sites. This exemption does not apply to retailers and wholesalers.

Are IRS “Non-Taxable Use” dispenser decals still required?
Yes. Do not remove (or place EPA decals over) the IRS decals because under federal law, they are still required on dispensers where diesel fuel or kerosene is dispensed for non-taxable use. All dyed diesel and dyed kerosene dispensers must display one of the following IRS decals:

- Dyed Diesel, Non-Taxable Use Only, Penalty for Taxable Use
- Dyed Kerosene, Non-Taxable Use Only, Penalty for Taxable Use
Where can I obtain the ULSD dispenser decals?
As a service to the industry, NEFI now offers the entire set of diesel fuel, kerosene and heating oil decals. They have been approved for use by the EPA and fully comply with federal regulations. The decals are self-adhesive, over laminated, and 3.75" X 3.25" in size (based on American Petroleum Institute or ‘API’ designs). Green was chosen by API as the background for the diesel decals because of its strong association with diesel on the gasoline service station network. The kerosene decals were given an eye-catching gold color, and the non-road decals are black.

For information on ordering these quality decals, use the order form at the end of this document, or contact NEFI at 617-924-1000 / Email: LRAC@nefi.com

II. PLACEMENT & USE
Placement:
Decals must be placed on the vertical surface of each pump housing and on each side that has gallons and price meters. The decals must be on the upper two-thirds of the dispenser in a location where they are clearly visible. If there is no room to place the decal on the dispenser of a skid tank, it may be placed on the tank itself in a place where it is in plain site and in close proximity to the person dispensing the fuel. Again, EPA sulfur content disclosure decals cannot be placed over or replace any other decal or label also required by local, state or federal law.

Label Use & Downgrading:
The decal used must accurately describe the sulfur content of the fuel being dispensed. For example, do not place a 500-ppm Low Sulfur Diesel fuel decal on a pump dispensing 15ppm ULSD. By doing so, you are downgrading the ULSD fuel to 500-ppm LSD. Many retailers are doing this believing that by changing the decal, they are staying in compliance if the ULSD goes off-specification. However, since downgrading is strictly limited under the EPA’s ULSD regulations, marketers who label dispensers in this fashion will quickly find themselves in violation of the EPA's downgrade limitations. The only time you should put a 500-ppm decal on a 15-ppm dispenser is when the fuel dispensed no longer meets the 15-ppm sulfur standard. In this situation, you must temporarily label the dispenser as 500-ppm until you can turn the tank over and bring the fuel back into ULSD specifications.

III. ON ROAD DIESEL FUEL DECALS
There are two different decals currently required for dispensers of on-road diesel fuel (also known as “on-highway” diesel fuel):

**15 PPM ULTRA-LOW SULFUR DIESEL FUEL**
Required June 1, 2006 to May 31, 2010

**500 PPM HIGH SULFUR DIESEL FUEL**
Required June 1, 2006 to September 30, 2010

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IV. NON-HIGHWAY DIESEL FUEL DECALS

There are three different decals currently required for dispensers of non-road diesel fuel (also known as “off-road” or “off-highway” diesel fuel):

- **NON-HIGHWAY DIESEL FUEL**
  This was required June 1, 2006 to June 1, 2007. IT IS NO LONGER VALID.

As of June 1, 2007, this generic decal MUST be replaced with one of the more specific decals below, as appropriate:

- **ULTRA LOW SULFUR NON-HIGHWAY DIESEL FUEL**
  Required June 1, 2007 to May 31, 2010

- **LOW SULFUR NON-HIGHWAY DIESEL FUEL**
  Required June 1, 2007 to May 31, 2010

- **HIGH SULFUR NON-HIGHWAY DIESEL FUEL**
  Required June 1, 2007 to September 10, 2010

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V. KEROSENE DECALS

A Note Regarding “Blocked Pumps”:
Please note that there are different decals for “blocked” (or “barricaded”) pumps. Petroleum marketers may apply for a credit or refund of federal tax on undyed kerosene that is sold for a non-taxable use from a “blocked pump” (also sometimes called a “barricaded pump”).

What is a “blocked pump”?
A blocked pump is a fuel dispenser that meets ALL of the following requirements:
1. The dispenser is used to make retail sales of undyed kerosene for use by the buyer in any non-taxable use.
2. The dispenser is in a fixed location.
3. The dispenser is identified with a legible and conspicuous notice stating:
   “UNDYED UNTAXED KEROSENE, NONTAXABLE USE ONLY”

4. The dispenser meets either of the following conditions:
   i) The dispenser cannot reasonably be used to dispense fuel directly into the tank of a diesel-powered highway vehicle or train. This can be achieved by using a short hose that cannot reach the tank of a diesel powered highway vehicle or the use of barriers that prevent the vehicle from reaching the hose; OR
   ii) It is locked by the vendor after each sale and unlocked by the vendor only in response to a buyer’s request for undyed kerosene for use as fuel other than in a diesel powered highway vehicle.

What are the labels required for kerosene?
There are SIX different labels currently required for kerosene dispensers.
SEE THE NEXT PAGE

NON-HIGHWAY KEROSENE EXCEEDING 500 PPM
This was required June 1, 2006 to June 1, 2007. IT IS NO LONGER VALID.
As of June 1, 2007, this generic decal MUST be replaced with one of the more specific decals as shown on the bottom of the next page, as appropriate:
There are six different labels currently required for dispensers of kerosene:

15 PPM ULTRA-LOW SULFUR KEROSENE
Undyed, Taxed
Required June 1, 2006 to May 31, 2010

ULTRA-LOW SULFUR KEROSENE
(15 ppm Sulfur Maximum)
Required for use in all model year 2007 and later highway diesel vehicles and engines.
Recommended for use in all diesel vehicles and engines.

15 PPM ULTRA-LOW SULFUR KEROSENE
Undyed & Untaxed at Blocked Pumps
Required June 1, 2006 to May 31, 2010

ULTRA-LOW SULFUR KEROSENE
(15 ppm Sulfur Maximum)
Undyed and untaxed.
Not for use in highway diesel vehicles and engines.

500 PPM LOW-SULFUR KEROSENE
Undyed & Taxed
Required June 1, 2006 to September 30, 2010

LOW-SULFUR KEROSENE
(500 ppm Sulfur Maximum)
WARNING
Federal law prohibits use in model year 2007 and later highway vehicles and engines.
Its use may damage these vehicles and engines.

500 PPM LOW-SULFUR KEROSENE
Undyed & Untaxed at Blocked Pumps
Required June 1, 2006 to September 30, 2010

LOW-SULFUR KEROSENE
(500 ppm Sulfur Maximum)
Undyed and untaxed.
Not for use in highway diesel vehicles and engines.
May damage 2007 or later model year diesel engines.

NON-HIGHWAY KEROSENE
AT A 500 PPM SULFUR MAX.
Dyed & Untaxed
Required June 1, 2007 and Beyond

LOW SULFUR NON-HIGHWAY KEROSENE
(500-ppm Sulfur Maximum)
Dyed and Untaxed
WARNING
Federal law prohibits use in highway vehicles or engines.

NON-HWY. KEROSENE
AT A 15 PPM MAXIMUM
Dyed & Untaxed
Required June 1, 2007 and Beyond

ULTRA LOW SULFUR NON-HIGHWAY KEROSENE
(15-ppm Sulfur Maximum)
Dyed and Untaxed
Not for Use in Highway Diesel Vehicles or Engines

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VI. HEATING OIL DECALS

Any retailer or wholesale purchaser-consumer who sells or dispenses heating oil must prominently and conspicuously display in the immediate area of each pump stand or dispenser from which the heating oil is offered for sale or dispensing, the following legible label:

HEATING OIL
Required June 1, 2007 and Beyond

VII. INFORMATIONAL RESOURCES

For further compliance information:
The New England Fuel Institute
Legislative & Regulatory Action Center
P.O. Box 9137
Watertown, MA 02471-9137
Tel:  (617) 924-1000
Fax:  (617) 924-1022
Email: LRAC@nefi.com
www.nefi.com

For more information regarding the EPA's Ultra-Low Sulfur Diesel program:
Clean Diesel Fuel Alliance Information Center
(866) 406-FUEL (866-406-3835)
Email: info@clean-diesel.org
www.clean-diesel.org

U.S. EPA Diesel Fuel Regulations and Additional Resources:
http://www.epa.gov/otaq/regs/fuels/diesel/diesel.htm

U.S. EPA ULSD Question and Answer Document:

ULSD Sampling and Testing Methods:
ASTM International
100 Barr Harbor Drive, PO Box C700,
West Conshohocken, PA, 19428-2959
(610) 832-9585
http://www.astm.org
Decals are approved by the EPA for use and comply with federal regulations. On-road diesel fuel and kerosene are required as of June 1, 2006 and non-road diesel, kerosene and heating oil decals as of June 1, 2007. Failure to use or mislabeling pumps may subject the violator to fines of up to $32,500 per day, per violation. The decals are based on API-approved designs. IMPORTANT! Before applying any decals, we strongly recommend that you obtain the detailed LABELING GUIDE FOR BOTH ON-ROAD AND NON-ROAD FUELS prepared by New England Fuel Institute (NEFI). Copies of the guide are available free of charge to member companies of NEFI. Non-members can obtain the guide for $50.00, which can be ordered at the same time as these decals. Please follow the instructions immediately below and complete the order form on the reverse side.

TO ORDER: Each decal is $2.50. Minimum order of $10.00. Plus 10% for shipping and handling.

Identify the quantity you want for each decal by printing qty. adjacent to the letter next to each decal.

Order as many as you need of each decal. Ex: 22 decals = $55.00 + 5.50 shipping.

MASS. companies must also add 5% sales tax to order. All orders must be prepaid.

Each square cut decal is self-adhesive and over-laminated for durability. Each is 3.75 X 3.25” in size.

FOR ON-ROAD DIESEL FUEL

F
For clear
15ppm taxed
ON ROAD DIESEL-FUEL:

G
For clear
500ppm max.
taxed ON ROAD DIESEL FUEL

FOR “NON-ROAD” DIESEL FUEL (AND HEATING OIL WHERE REQUIRED)

H
For dyed
non-taxed
15ppm max.
NON-ROAD DIESEL FUEL

I
For dyed
non-taxed
500ppm max.
NON-ROAD DIESEL FUEL

J
For dyed,
non-taxed
NON-ROAD DIESEL FUEL
where low- or
ultra-low sulfur fuel is not mandatory

K
For dyed
HEATING OIL, to be
posted at dispensers
where required.
Consult NEFI
LABELING GUIDE.
FOR KEROSENE

A
For clear
15ppm taxed kerosene:

ULTRA-LOW SULFUR KEROSENE
(15 ppm Sulfur Maximum)

Required for use in all model year 2007 and later highway diesel vehicles and engines.
Recommended for use in all diesel vehicles and engines.

B
For clear
15ppm untaxed kerosene at blocked pumps:

ULTRA-LOW SULFUR KEROSENE
(15 ppm Sulfur Maximum)

Undyed and untaxed.
Not for use in highway diesel vehicles and engines.

C
For clear
500ppm taxed kerosene:

LOW-SULFUR KEROSENE
(500 ppm Sulfur Maximum)

WARNING
Federal law prohibits use in model year 2007 and later highway vehicles and engines.
Its use may damage these vehicles and engines.

D
For clear
500ppm untaxed kerosene at blocked pumps:

LOW-SULFUR KEROSENE
(500 ppm Sulfur Maximum)

Undyed and untaxed.
Not for use in highway diesel vehicles and engines.

L
For low sulfur non-highway kerosene:

LOW SULFUR NON-HIGHWAY KEROSENE
(500-ppm Sulfur Maximum)
Dyed and Untaxed

WARNING
Federal law prohibits use in highway vehicles or engines.

M
For ultra low sulfur
(15 ppm or less) kerosene:

ULTRA LOW SULFUR NON-HIGHWAY KEROSENE
(15 ppm Sulfur Maximum)
Dyed and Untaxed

Not for Use in Highway Diesel Vehicles or Engines

PLEASE REMEMBER TO SPECIFY QTY. FOR EACH LABEL ON THE LINE ADJACENT TO EACH LABEL. INDICATE IF YOU WANT A LABELING GUIDE AND ENCLOSE ADDITIONAL $50.00. (NOTE: NEFI MEMBER COMPANIES WILL RECEIVE A FREE LABELING GUIDE IN THE MAIL.)

This label project and compliance monitoring is made possible by the services of NEFI’S Legislative & Regulatory Action Center, whose activities are supported by contributions from the Oilheat industry and liquid fuels marketers. Please consider a supporting donation as part of your order. Thank you.

MAKE YOUR CHECK PAYABLE TO: NEW ENGLAND FUEL INSTITUTE - Post Office Box 9137, Watertown, MA 02471-9137 Ph: 617-924-1000
MAIL PAYMENT WITH ALL PAGES OF THIS FORM. MAKE A COPY FOR YOUR RECORDS. COMPLETE FORM IN ITS ENTIRETY.

Your Name ___________________________ Company ___________________________
Street Address (no P.O. Boxes, please) ___________________________ City, State, Zip ___________________________
Phone ___________________________ Fax ___________________________ Email ___________________________

IF YOU WISH TO PAY BY CREDIT CARD: MC, VISA, AMEX ONLY. MAIL FORM OR FAX TO: 1-866-924-1200.

Name on Card ___________________________
Authorized Signature & Date ___________________________
Card Type: ☐ MC ☐ VISA ☐ AMEX ☐ Your Direct Line Phone Number ___________________________
Card Number ___________________________ Card Expiration Date ___________________________

TOTAL QTY. ____________ x $2.50 = DECAL COST ____________
+ $50.00 LABELING GUIDE non-member charge ___________________________
☐ LABELING GUIDE / NEFI Member (no charge)
MA ONLY, 5% SALES TAX ___________________________
+10% SHIP COST ___________________________
DONATION/THANK YOU: ___________________________
TOTAL ___________________________

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