Several members have asked that we reprint the labeling and delivery ticket requirements for both undyed and dyed diesel.

**Labeling – General**

All diesel fuel dispensers at retail locations, whether dispensing undyed or dyed diesel, must be labeled with the sulfur content of the diesel being sold through the dispenser.

Bulk plants, bulk trucks and heating oil tanks do not have to be labeled to meet the consumer information requirements on sulfur content.

Tanks larger than 550 gallons at non-retail customer locations where diesel is dispensed directly into motor vehicles, either undyed or dyed, must be labeled as to the diesel being dispensed. The label can be on the tank or dispenser, and the only person responsible for labeling is the tank owner.

**Labeling – Undyed Diesel**

Undyed low sulfur diesel (LSD 500 ppm sulfur maximum) may be sold for use in engines manufactured before 2007 until 2010.

Undyed ultra-low sulfur diesel (ULSD 15 ppm sulfur maximum) is required only for 2007 and later engines. However, most refiners are required to have 80% of the diesel produced meet the ULSD standard. ULSD may be the only undyed diesel available at some terminals. Also, the EPA downgrading requirement and potential penalty for violating it make switching back and forth between LSD and ULSD problematic. Downgrading is selling ULSD through a dispenser labeled for LSD. No more than 20% of the total annual diesel volume at a location may be downgraded. If both ULSD and LSD are sold through different dispensers at the same location, the downgrading requirements don’t apply at that location.

A retail location may sell either ULSD or LSD or both, so pump labeling can be different at different locations. The one consistent is that each pump must be labeled to accurately reflect what diesel is being sold through it.
If, according to the bills of lading for deliveries to a location, the only undyed diesel being sold is ULSD, this is the required dispenser label:

![ULTRA-LOW SULFUR HIGHWAY DIESEL FUEL](image)

If only LSD or a mixture of LSD and ULSD are being sold through the same dispenser and the ULSD amount doesn't violate the downgrading requirement, this is the required dispenser label:

![LOW SULFUR HIGHWAY DIESEL FUEL](image)

If both LSD and ULSD are sold at the same location, each dispenser must be labeled appropriate to the diesel through the dispenser, either LSD or ULSD.

**Labeling – Dyed Diesel**

The EPA regulatory term for dyed diesel is NRLM (Non-Road, Locomotive Marine). There are two regulatory areas of the country with different requirements – the Northeast-Mid Atlantic region (NEMA) and the rest of the country (non-NEMA). Minnesota and all of the Midwest is non-NEMA.

Compliance with the dyed diesel (NRLM) requirements in the non-NEMA area is simpler than it seems. Dyed diesel with different sulfur contents can be mixed together without limitation. There are no concerns with sulfur contamination of dyed ULSD and no downgrading prohibitions.
Complying with the dyed diesel regulations is primarily having the appropriate labels on the dispensers and designation language on delivery tickets.

There would be a real problem with compliance if refiners in the Midwest were to designate “heating oil” as a separate product code. This product would then have to have a yellow marker in it and be handled separate from the dyed and undyed diesel.

Fortunately, refiners are unlikely to introduce a marked heating oil. According to the regulations, any sulfur content dyed diesel (ULSD, LSD, HSD) may be used as heating oil and does not have to be marked.

If the only dyed diesel through a dispenser is ULSD, this is the label to use:

![ULTRA-LOW SULFUR NON-HIGHWAY DIESEL FUEL](image)

If the dyed diesel through a dispenser is a mixture of ULSD and LSD or is only LSD, this is the label to use:

![LOW-SULFUR NON-HIGHWAY DIESEL FUEL](image)
If the dyed diesel through a dispenser is almost always HSD (high sulfur) and the sulfur content is almost always going to be above 500 ppm, this is the label to use:

![Label Image]

**IMPORTANT!** The IRS dispenser label “DYED DIESEL FUEL, NONTAXABLE USE ONLY, PENALTY FOR TAXABLE USE”, is still required. Do not remove or cover this label.

**Delivery Ticket Requirement – General**

Whenever a person sells diesel fuel or heating oil other than when the fuel is dispensed directly into a motor vehicle, locomotive or boat, the seller must provide the buyer a Product Transfer Document (PTD). A bulk truck or transport PTD means a delivery ticket or bill of lading.

The following information must be on the delivery ticket or bill of lading:

1. The name and address of seller and buyer.
2. The volume of the diesel or heating oil sold.
3. The location of the diesel or heating oil at the time of sale (usually the address of the buyer or where the tank is).
4. The date of the sale.
5. The sulfur content the seller represents the fuel to meet and the applicable designation (ULSD, LSD, etc.).

In addition, the diesel must be designated as #1 or #2. Also, the DOT requires the identification number of the hazardous material being delivered, i.e., gasoline UN1203, diesel and heating oil NA1993.

This information, including the sulfur content and designation, can be preprinted, stamped or handwritten on the delivery ticket.
Delivery Ticket Information – Undyed Diesel

One of the following statements must be on the delivery ticket to meet the sulfur content and designation requirement.

If the undyed diesel is ULSD, the statement must read: “15 ppm sulfur ULSD.”

If the undyed diesel is LSD, the statement must read: “500 ppm sulfur LSD. Not for use in 2007 and new vehicles or engines.”

If you are delivering both ULSD and LSD, both statements must be on the delivery ticket. If dyed fuel is also delivered at the same time, the statement for dyed must also be on the delivery ticket.

Delivery Ticket Information – Dyed Diesel

To meet the sulfur content and designation requirements for dyed diesel and heating oil, the following statements must be used.

If the delivery is dyed ULSD, the statement must read: “15 ppm sulfur dyed ULSD non-road or tax exempt use only.”

If the dyed diesel is LSD, the statement must read: “500 ppm sulfur dyed LSD non-road or tax exempt use only. Not for use in 2007 and later vehicles.”

If the dyed diesel is high sulfur, the statement must read: “High Sulfur Dyed Non-road, Locomotive, or Marine Engine Diesel Fuel – sulfur content may exceed 500 ppm sulfur. Not for use in highway vehicles or engines. Not for use in any non-road engines requiring Ultra-Low Sulfur Diesel Fuel. Not for use in the Northeast/Mid-Atlantic Area.”

If ULSD, LSD or HSD are sold as heating oil, the same statements must be used.
KEROSENE LABELING AND DELIVERY TICKET REQUIREMENTS

Kerosene is also subject to the EPA’s sulfur reduction requirements. Kerosene dispensers, including blocked pumps, must be labeled for sulfur content.

The kerosene delivery ticket language is identical to diesel except the word “kerosene” is substituted for diesel fuel and the designation ULSK, LSK, HSK is used instead of ULSD, LSD and HSD.

The label for undyed ultra-low sulfur kerosene at a pump that is not blocked is:

![ULTRA-LOW SULFUR KEROSENE](image)

The label for undyed ultra-low sulfur kerosene at a blocked pump is:

![ULTRA-LOW SULFUR KEROSENE](image)

The label for undyed low sulfur kerosene at a pump that is not blocked is:

![LOW SULFUR KEROSENE](image)
The label for undyed low sulfur kerosene at a pump that is blocked is:

![Label for low sulfur kerosene](image)

The label for dyed ultra-low kerosene is:

![Label for ultra-low kerosene](image)

The label for dyed low sulfur kerosene is:

![Label for low sulfur kerosene](image)

The IRS label “DYED KEROSENE NONTAXABLE USE ONLY, PENALTY FOR TAXABLE USE” is still required and must be on dispensers for dyed kerosene.