(B) Determine city and highway CO\textsubscript{2} emission rates for vehicle operation starting with a full battery charge ("all-electric operation" or "gas plus electric operation", as appropriate, or "charge-depleting mode") as described in §600.116. Note that CO\textsubscript{2} label information is based on tailpipe emissions only, so CO\textsubscript{2} emissions from electricity are assumed to be zero.

(C) Calculate a composite city CO\textsubscript{2} emission rate and a composite highway CO\textsubscript{2} emission rate by combining the separate results for battery and engine operation using the procedures described in §600.116. Use these values to calculate the vehicle’s combined fuel economy as described in paragraph (c)(1)(i) of this section.

(d) Calculating combined fuel economy and CO\textsubscript{2} emissions.

(1) If the criteria in §600.115–11(a) are met for a model type, both the city and highway fuel economy and CO\textsubscript{2} emissions values must be determined using the vehicle-specific 5-cycle method. If the criteria in §600.115–11(b) are met for a model type, the city fuel economy and CO\textsubscript{2} emissions values may be determined using either method, but the highway fuel economy and CO\textsubscript{2} emissions values must be determined using the vehicle-specific 5-cycle method or modified 5-cycle method as allowed under §600.114–12(b)(2).

(2) If the criteria in §600.115 are not met for a model type, the city and highway fuel economy and CO\textsubscript{2} emission label values must be determined by using the vehicle-specific 5-cycle method (or modified 5-cycle method as allowed under §600.114–12(b)(2)).

(e) Fuel economy values and other information for advanced technology vehicles.

(1) The Administrator may prescribe an alternative method of determining the city and highway model type fuel economy and CO\textsubscript{2} emission values for general, unique or specific fuel economy labels other than those set forth in this subpart C for advanced technology vehicles including, but not limited to fuel cell vehicles, hybrid electric vehicles using hydraulic energy storage, and vehicles equipped with hydrogen internal combustion engines.

(2) For advanced technology vehicles, the Administrator may prescribe special methods for determining information other than fuel economy that is required to be displayed on fuel economy labels as specified in §600.302–12(e).

(f) Sample calculations. An example of the calculation required in this subpart is in Appendix III of this part.

Subpart D—Fuel Economy Labeling

§ 600.301 Labeling requirements.

(a) Prior to being offered for sale, each manufacturer shall affix or cause to be affixed and each dealer shall maintain or cause to be maintained on each automobile:

(i) A general fuel economy label (initial, or updated as required in §600.314) as described in §600.302 or:

(ii) A specific label, for those automobiles manufactured or imported before the date that occurs 15 days after general labels have been determined by the manufacturer, as described in §600.210–08(b) or §600.210–12(b).

(b) A specific label, for those automobiles manufactured or imported before the date that occurs 15 days after general labels have been determined by the manufacturer, as described in §600.210–08(b) or §600.210–12(b).

(i) If the manufacturer elects to use a specific label within a model type (as defined in §600.002), he shall also affix
specific labels on all automobiles within this model type, except on those automobiles manufactured or imported before the date that labels are required to bear range values as required by paragraph (b) of this section, or determined by the Administrator, or as permitted under §600.310.

(ii) If a manufacturer elects to change from general to specific labels or vice versa within a model type, the manufacturer shall, within five calendar days, initiate or discontinue as applicable, the use of specific labels on all vehicles within a model type at all facilities where labels are affixed.

(3) For any vehicle for which a specific label is requested which has a combined FTP/HFET-based fuel economy value, as determined in §600.513, at or below the minimum tax-free value, the following statement must appear on the specific label:

"[Manufacturer’s name] may have to pay IRS a Gas Guzzler Tax on this vehicle because of the low fuel economy."

(4)(i) At the time a general fuel economy value is determined for a model type, a manufacturer shall, except as provided in paragraph (a)(4)(ii) of this section, relabel, or cause to be relabeled, vehicles which:

(A) Have not been delivered to the ultimate purchaser, and

(B) Have a combined FTP/HFET-based model type fuel economy value (as determined in §600.208–08(b) or §600.208–12(b) of 0.1 mpg or more below the lowest fuel economy value at which a Gas Guzzler Tax of $0 is to be assessed.

(ii) The manufacturer has the option of relabeling vehicles during the first five working days after the general label value is known.

(iii) For those vehicle model types which have been issued a specific label and are subsequently found to have tax liability, the manufacturer is responsible for the tax liability regardless of whether the vehicle has been sold or not or whether the vehicle has been relabeled or not.

(b) The manufacturer shall include the current range of fuel economy of comparable automobiles (as described in §§600.311 and 600.314) in the label of each vehicle manufactured or imported more than 15 calendar days after the current range is made available by the Administrator.

(1) Automobiles manufactured or imported before a date 16 or more calendar days after the initial label range is made available under §600.311 shall include the range from the previous model year.

(2) Automobiles manufactured or imported more than 15 calendar days after the label range is made available under §600.311 shall be labeled with the current range of fuel economy of comparable automobiles as approved for that label.

(c) The fuel economy label must be readily visible from the exterior of the automobile and remain affixed until the time the automobile is delivered to the ultimate consumer.

(1) It is preferable that the fuel economy label information be incorporated into the Automobile Information Disclosure Act label, provided that the prominence and legibility of the fuel economy label is maintained. For this purpose, all fuel economy label information must be placed on a separate section in the Automobile Information Disclosure Act label and may not be intermixed with that label information, except for vehicle descriptions as noted in §600.303–08(d)(1).

(2) The fuel economy label must be located on a side window. If the window is not large enough to contain both the Automobile Information Disclosure Act label and the fuel economy label, the manufacturer shall have the fuel economy label affixed on another window and as close as possible to the Automobile Information Disclosure Act label.

(3) The manufacturer shall have the fuel economy label affixed in such a manner that appearance and legibility are maintained until after the vehicle is delivered to the ultimate consumer.

(d) The labeling requirements specified in this subpart for 2008 model year vehicles continue to apply through the 2011 model year. In the 2012 model year, manufacturers may label their vehicles as specified in this subpart for either 2008 or 2012 model years. The labeling requirements specified in this subpart for 2012 model year vehicles are mandatory for 2013 and later model years.