

$$\frac{\text{ERC unit's heat input}_{\text{prior year}} \times \text{the lesser of } \left[\begin{array}{c} 2.5 \\ \text{or} \\ \text{the most stringent SIP} \\ \text{emissions limit} \\ \text{(in lb/mmBtu)} \end{array} \right]}{2000} - \text{ERC unit's } SO_2 \text{ emissions}_{\text{prior year}} \text{ (in tons)}$$