

$$\text{Annual SO}_2 \text{ Emissions} = \sum_{\text{months=Jan}}^{\text{Dec}} \sum_{\text{Fuel Types}} \left[\begin{array}{l} \text{quantity of fuel consumed} \\ \times \text{SO}_2 \text{ emissions factor} \\ \times (1 - \text{control system efficiency}) \\ \times (1 - \text{fuel pre-treatment efficiency}) \end{array} \right]$$