provided under paragraph (d)(7) of this section.

- (3) Information on serving size shall immediately follow the heading. Such information shall include:
- (i) "Serving Size": A statement of the serving size as specified in paragraph (b)(9) of this section.
- (ii) "Servings Per Container": The number of servings per container, except that this statement is not required on single-serving containers as defined in paragraph (b)(8) of this section.
- (4) A subheading "Amount Per Serving" shall be separated from serving size information by a bar.
- (5) Information on calories shall immediately follow the heading "Amount Per Serving" and shall be declared in one line, leaving sufficient space between the declaration of "Calories" and "Calories from fat" to allow clear differentiation, or, if "Calories from saturated fat" is declared, in a column with total "Calories" at the top, followed by "Calories from fat" (indented), and "Calories from saturated fat" (indented). (6) The column heading "% Daily
- (6) The column heading "% Daily Value," followed by an asterisk (e.g., "% Daily Value*"), shall be separated from information on calories by a bar. The position of this column heading shall

- allow for a list of nutrient names and amounts as described in paragraph (d)(7) of this section to be to the left of, and below, this column heading. The column headings "Percent Daily Value," "Percent DV," or "% DV" may be substituted for "% Daily Value."
- (7) Except as provided for in paragraph (g) of this section, and except as permitted by § 317.400(d)(2), nutrient information for both mandatory and any voluntary nutrients listed in paragraph (c) of this section that are to be declared in the nutrition label, except vitamins and minerals, shall be declared as follows:
- (i) The name of each nutrient, as specified in paragraph (c) of this section, shall be given in a column and followed immediately by the quantitative amount by weight for that nutrient appended with a "g" for grams or "mg" for milligrams.
- (ii) A listing of the percent of the DRV as established in paragraphs (c)(7)(iii) and (c)(9) of this section shall be given in a column aligned under the heading "% Daily Value" established in paragraph (d)(6) of this section with the percent expressed to the nearest whole percent for each nutrient declared in the column described in paragraph (d)(7)(i) of this section for which a DRV has been

- established, except that the percent for protein may be omitted as provided in paragraph (c)(7) of this section. The percent shall be calculated by dividing either the amount declared on the label for each nutrient or the actual amount of each nutrient (i.e., before rounding) by the DRV for the nutrient, except that the percent for protein shall be calculated as specified in paragraph (c)(7)(ii) of this section. The numerical value shall be followed by the symbol for percent (i.e., %).
- (8) Nutrient information for vitamins and minerals shall be separated from information on other nutrients by a bar and shall be arrayed horizontally (e.g., Vitamin A 4%, Vitamin C 2%, Calcium 15%, Iron 4%) or may be listed in two columns, except that when more than four vitamins and minerals are declared, they may be declared vertically with percentages listed under the column headed "% Daily Value."
- (9) A footnote, preceded by an asterisk, shall be placed beneath the list of vitamins and minerals and shall be separated from that list by a hairline.
- (i) The footnote shall state: Percent Daily Values are based on a 2,000 calorie diet. Your daily values may be higher or lower depending on your calorie needs.

	Calories:	2,000	2,500
Saturated fatCholesterol	Less than Less than Less than	65 g	25 g 300 mg 2,400 mg 375 g

- (ii) If the percent of Daily Value is given for protein in the Percent of Daily Value column as provided in paragraph (d)(7)(ii) of this section, protein shall be listed under dietary fiber, and a value of 50 g shall be inserted on the same line in the column headed "2,000" and value of 65 g in the column headed "2,500."
- (iii) If potassium is declared in the column described in paragraph (d)(7)(i) of this section, potassium shall be listed under sodium and the DRV established in paragraph (c)(9) of this section shall be inserted on the same line in the numeric columns.
- (iv) The abbreviations established in paragraph (g)(2) of this section may be used within the footnote.
- (10) Caloric conversion information on a per-gram basis for fat, carbohydrate, and protein may be presented beneath the information required in paragraph (d)(9), separated from that information by a hairline. This

- information may be presented horizontally (i.e., "Calories per gram: Fat 9, Carbohydrate 4, Protein 4") or vertically in columns.
- (11)(i) If the space beneath the information on vitamins and minerals is not adequate to accommodate the information required in paragraph (d)(9) of this section, the information required in paragraph (d)(9) may be moved to the right of the column required in paragraph (d)(7)(ii) of this section and set off by a line that distinguishes it and sets it apart from the percent of Daily Value information. The caloric conversion information provided for in paragraph (d)(10) of this section may be presented beneath either side or along the full length of the nutrition label.
- (ii) If the space beneath the mandatory declaration of iron is not adequate to accommodate any remaining vitamins and minerals to be declared or the information required in paragraph (d)(9)

- of this section, the remaining information may be moved to the right and set off by a line that distinguishes it and sets it apart from the percent of Daily Value information given to the left. The caloric conversion information provided for in paragraph (d)(10) of this section may be presented beneath either side or along the full length of the nutrition label.
- (iii) If there is not sufficient continuous vertical space (i.e., approximately 3 inches) to accommodate the required components of the nutrition label up to and including the mandatory declaration of iron, the nutrition label may be presented in a tabular display in which the footnote required by paragraph (d)(9) of the section is given to the far right of the label, and additional vitamins and minerals beyond the four that are required (i.e., vitamin A, vitamin C, calcium, and iron) are