

GENERAL INFORMATION

Purpose: This report is submitted to obtain refunds of the Oilheat fees paid to wholesalers for sale to consumers for exempt purposes or for sales that had the fee imposed that are exported to non-covered states.

Who Must Submit: Only retailers who need to obtain a refund for all purchases of fuel made after April 1, 2014. If all of the retail sales of dyed fuel are for heating purposes, no report is necessary.

What and Where to Submit: Submit a Refund Schedule for each period for each State in which any of the listed products were sold and delivered to consumers for non-industrial commercial or residential space or hot water heating. Submit the Pdf electronically or mail refund requests to: National Oilheat Research Alliance, c/o Halt, Buzas, & Powell, 1199 N. Fairfax Street, 10th floor, Alexandria, VA 22314.

For additional information on how to file these reports or program information refer to the NORA website: www.nora-oilheat.org, or telephone NORA offices at 703-340-1660.

When to Submit: Reports may be submitted monthly, quarterly, or at a minimum, yearly. All claims should be submitted within 4 months after the close of the calendar year.

GENERAL INSTRUCTIONS

I. Enter the sales made for exempt purposes during the reference period for each state. If product on which the fee was paid is exported to a non-participating state or country, prepare a separate refund request for those states.

II. Report only the data for the products listed. The fee is not charged on all products and only products assessed by your supplier and clearly indicated on the invoice are eligible for a refund.

III. List the suppliers to whom you paid the fee.

IV. Have a company officer or owner certify the refund request. Suppliers and refund requests will be audited by NORA.

Definitions

Line 10: Show the state you are reporting for, 2 letter postal abbreviation accepted. Each state must be reported separately. The form allows reporting for up to 4 states. Use additional forms if needed.

Line 11: No. 1 or No. 2 Distillate (Dyed)

A light petroleum distillate fuel oil meets the specifications defined in ASTM Specification D 396 or 975. Commonly known as D-1, Winter Diesel, Ultra low sulfur Heating Oil, Heating Oil, Ultra Low Sulfur Diesel, Low Sulfur Diesel, Heating Oil, Off-road Diesel.

Line 12: Kerosene (Dyed)

Included are No 1-K and No. 2-K, and the two grades recognized by ASTM Specification D 3699, as well as all grades of kerosene called range or stove oil which have properties similar to No. 1 fuel oil. This product is only subject to the fee when indelibly dyed in accordance with regulations prescribed by the Secretary of the Treasury under section 4082(a)(2) of the Internal Revenue Code of 1986.

Line 13: No. 4 Distillate

A blend of #2 and #4 Distillate. This product is indelibly dyed in accordance with regulations prescribed by the Secretary of the Treasury under section 4082(a)(2) of the Internal Revenue Code of 1986.

Line 14: Dyed Biodiesel

This includes any biodiesel described by ASTM 6751 suitable for use as heating oil. This product is indelibly dyed in accordance with regulations prescribed by the Secretary of the Treasury under section 4082(a)(2) of the Internal Revenue Code of 1986.

Pass Through of Fee

Suppliers are required to separately set out this fee on their invoices to retailers. Retailers are eligible for refunds of the fee passed through to them on their sales made to consumers for purposes other than Oilheat. On sales to consumers who will use the fuel for non-industrial commercial or residential space or hot water heating in participating states the fee is due and will not be refunded. This fee should not be passed through or otherwise required to be paid by residential consumers of Oilheat. On sales to consumers who are not using the fuel for Oilheat, the fee is not due and should not be billed to the consumer.

Exempt Use

The fee is only due on fuel used for Oilheat which is defined in the law as being “used for nonindustrial commercial or residential space or hot water heating.” The fee is due on sales to consumers who use the fuel to heat space, whether by forced air or boilers, or water. Among the included uses are residential (private and commercial), retail shops or malls, institutions (including hospitals and dormitories) and rental facilities (hotels, assembly halls and offices). Exempt uses include fuel used by vessels, railroads in trains, utilities for power generation, farmers in agriculture production, industrial use in equipment and the military.