



**INSTRUCTIONS FOR FILING  
RETAIL SALES OF OILHEAT  
NORA-782B**

**General Information**

**I. Purpose**

Use this report to remit the Oilheat research assessment fees on sales to consumers in participating states which do not have the supplier collection system. Those states are Idaho, Indiana, Nevada, Oregon and Washington.

**II. Who Must Report**

Only retailers who sell to commercial or residential heating consumers need to file. If all of the retail sales of #2 dyed fuel are for non heating purposes, no report is necessary. If the importer of record into the U.S. is not a prime supplier listed on the exclusionary list, that person (importer) must submit the report and fees directly on all sales which would be reported by a prime supplier. If a retailer purchases low sulfur diesel fuel from a prime supplier without the fee, but sells the products as low sulfur heating fuel oil, the retailer must report and pay the fees upon his oil heating sales on Form 782B.

**III. What and Where to Submit**

Submit a Remittance Schedule for each quarter 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.

Mail reports and payments to: NORA:

By Mail: National Oilheat Research Alliance 600 Cameron Street, Alexandria VA 22314

By Courier: National Oilheat Research Alliance 600 Cameron Street, Alexandria VA 22314

Via ACH: Instruct your bank to transfer funds to Account #1011557597 ABA #043000096

By Wire: International and Domestic Wire Instructions  
ABA routing #026009593 (If domestic wire use ABA only) Swift- BOFAUS3N (if international use Swift code )  
Bank of America N.A., 100 West 33rd Street, NY, NY 10001

For further credit to: **This is a very important step DO NOT OMIT**

Intermediary bank

Acct # - 6550113516

Acct name – Merrill Lynch

For final Beneficiary:

Client's acct number # - 71307J82

Clients name - National OilHeat Research Alliance

For additional information on how to file these reports, make payments or program information please phone: NORA (703) 340-1660 or email [jhuber@nora-oilheat.org](mailto:jhuber@nora-oilheat.org).

**IV. When to Submit**

Reports must be submitted 25 calendar days following the close of the quarter. (April 25, July 25, October 25, January 25). If payment due is less than \$100, payment may be delayed until the total payment is \$100, or until the year end return is due. A return must be filed annually. Postmark date, delivery date to private courier service or EFT date will be treated as date of filing. If the 25th falls on a banking holiday, the due date will be the next banking day. A late payment fee of 5% plus 1% per month interest will be assessed on payments not meeting the above dates.

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## General Instructions, NORA Form 782B

**I. Enter the sales made for heating purposes during the reference month for each state. If product is delivered in a non-participating state no report is necessary.**

**II. Report only the data for the products listed. The fee is not charged on all products.**

### Definitions

#### **Line 10** 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. 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 11** 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 12** 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 13** 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.

**Line 14.** Total of all Dyed distillate, kerosene, and biodiesel sales as described above.

### Pass Through of Fee

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. 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.