



**INSTRUCTIONS FOR FILING  
WHOLESALE SALES OF OILHEAT  
NORA-782C**

**General Information**

**I. Purpose**

This report is submitted to remit the fees collected on Oilheat sales sold to non-wholesalers (parties who are not on the NORA Exclusionary List) for use in the participating states.

**II. Who must submit**

All wholesalers who are identified on NORA's Exclusionary List must report, if they transfer product or otherwise sell covered products in any NORA covered state. The Exclusionary List is posted on this website <http://www.noracollections.org/prime-exclusionary-list>. Contact NORA at 703-340-1660 if you have questions.

**III. What and Where to submit**

Submit a single Schedule 1 as a cover sheet. Submit a separate Schedule 1 for each quarter/month for each State in which any of the listed products were sold and delivered to local retailers or end users. If ownership transfers in one State, but the product is delivered into a different State as shown on the bill of lading, report the volume in the State to which it is to be delivered.

**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 no later than 25 calendar days after the close of the quarter. However, wholesalers may submit monthly as they currently do with their EIA-782C reports. Returns must be submitted if the EIA-782C shows any sales in the covered states even if no fee is due. 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.

--- more ---

## General Instructions

- I. To avoid double counting and payment, respondents are to exclude sales to the refiners, interstate resellers, traders and exporters who are on NORA's Exclusionary List. This list is on NORA's website at <http://www.noracollections.org/prime-exclusionary-list> and is updated regularly.
- II. Report all volumes in billed gallons. Leave volume blank if no product was sold or delivered.
- III. Enter the sales made during the reference quarter. Do not report negative volumes as a total for the period. Refunds will only be made based upon a report if it is a revision to the previously submitted prior period report. NORA is a "destination state" system, so only report gallons sold to or delivered in covered states.
- IV. Report only the data for listed products on Schedule 2 or 2 Alternative. (Product Lines 1, 2, 3, and 4),
- V. Exclude amounts supplied to exchange partners who are listed on NORA's Exclusionary List. Treated exchanges to other parties as if they were sales and report accordingly.
- VI. Report the entire firm's monthly sales of selected products. This includes sales made directly by the parent, affiliates, and subsidiaries; or through commissioned agents. Exclude sales made among the parent firm, subsidiaries and affiliates; i.e. intra firm transfers/sal
- VII. Exclude all volumes sold for export from the United States, regardless of where transfer of title occurs.
- VIII. If the importer of record is not a prime supplier listed on NORA's Exclusionary List, that person (importer) must submit the report and fees directly on all sales that would be reported by a prime supplier. If a retailer purchases diesel fuel from a prime supplier without the fee, but sells the products for use as heating oil, the retailer must report and pay the fees upon his oil heating sales on form 782B.
- IX. Use Lines 6, 7, and 8 on Schedule 2 to make appropriate adjustments. Use Line 6 to show overpayments in previous quarters. Line 7 is for direct sales to end users or resellers who have provided exemption certificates. Line 8 is where to show other adjustments and should be described with accompanying memorandum/explanation.

## Specific Instruction

### Schedule 1

Mark the appropriate reference period.

Item 10. Total of all fees submitted with the report. Sum the fees on each Schedule 2 or Schedule 2 Alternative.

### Schedule 2 / Please note that if you complete form Pdf on computer, the calculations will auto-fill in the respective boxes (highlighted in yellow).

- Report only the totals for the states of CT, DE, District Of Columbia (DC), KY, ME, MD, MA, MI, NH, NJ, NY, NC, OH, PA, RI, SC, VT, VA and WI (NORA Covered States)
- Suppliers can report by using Schedule 2 for an individual state or can aggregate for multiple states by using the Alternative Schedule 2 form.
- Only report the volumes for the listed products, not all products on the DOE EIA 782C.
- Calculate the fee due on all gallons of Oilheat products. Please sum all products that meet the definitions cited on page 3 of these instructions..
- Each product should be assigned to only one category. Total the fee on each Schedule 2 and place amount remitted on Schedule 1, Line 10.

--- more ---

## Schedule 2 Definitions

**Line 1:** 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 2:** 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 3:** 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 4:** 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 5:** Total of all Dyed distillate, kerosene, and biodiesel sales as described above.

**Line 6:** Prior Period Overpayment in Gallons: This line lists all gallons described above that were paid in previous periods, and were listed incorrectly.

**Line 7:** Non-Oilheat Sales to Consumers: This line identifies all sales made by the Reporting Party that were made to end users who are not using the product for oilheat, or to resellers who have completed and provided exemption certificates. (See definition of exempt sales below)

**Line 8:** Other Adjustments: Describe on form, or if necessary provide a separate explanation when you send payment or explain via email to [norafilings@gmail.com](mailto:norafilings@gmail.com). Be sure to identify your company and specific reference to the form you filed electronically.

### Pass Through of Fee

It is required that this fee be set out separately to all wholesalers and retailers who are not on NORA's Exclusionary List. Retailers may be eligible for refunds of the fee passed through to them on their sales made to end-use consumers for purposes other than Oilheat. On direct sales to consumers by wholesalers making this report, the fee is due if the customer will use the fuel for non-industrial commercial or residential space or hot water heating. On direct sales to consumers who are not using the fuel for Oilheat, the fee is not due. Remit fees actually billed, not in thousands of gallons. A credit will be available after one year for fees billed which the wholesaler was unable to collect once the debt has been written off for income tax purposes.

### 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.