

FORM EIA-821 ANNUAL FUEL OIL AND KEROSENE SALES REPORT INSTRUCTIONS

1. QUESTIONS?

If you have any questions about Form EIA-821 after reading the instructions, please call our toll-free number 1-855-342-4872.

2. PURPOSE

The U.S. Energy Information Administration (EIA) Form EIA-821, *Annual Fuel Oil and Kerosene Sales Report*, is used to collect annual data on the sales of distillate and residual fuel oils, and kerosene to various categories of energy users at the State level. The data are used by EIA and the Department of Energy (DOE) in determining petroleum product supply and demand changes. In addition, the data are used by Federal, State, and local agencies, Congress, industry analysts, trade publications, academia, and the public to analyze, model and forecast petroleum product sales by State and energy use category.

3. WHO MUST SUBMIT

The Form EIA-821 is mandatory pursuant to Section 13(b) of the Federal Energy Administration Act of 1974 (Public Law 93-275) and must be completed by two categories of companies, those classified as certainty and a selected sample of noncertainty fuel oil distributors. Samples are drawn using information gathered by the EIA-863, *Petroleum Product Sales Identification Survey*. Companies classified as certainty are: all refiners; companies doing business in five or more States; companies accounting for five percent or more of the distillate fuel oil volume for any target variable or particular energy use category sold in a State; companies that sold residual fuel oil; companies accounting for five percent or more of the kerosene volume sold in a State in an earlier EIA-821 survey; and augmented frame units for which no attribute data were available. All other fuel oil distributors are classified as noncertainty. The latest sample was drawn for reference year 2009.

Section 9 explains the possible sanctions for failing to report.

4. WHEN TO SUBMIT

The Form EIA-821 for YYYY must be submitted electronically, faxed, or postmarked to EIA by **May 1, YYYY**.

5. WHERE TO SUBMIT

Completed forms may be submitted by secure file transfer, fax, or mail. Using the secure file transfer method to return you Excel or PDF form, sends your information over the web using secure, encrypted processes. Should you choose to submit your data via fax, we must advise you that fax is an insecure means of transmission because the data are not encrypted, and there is some possibility that your data could be compromised.

Send your survey using this secure method at:

<https://signon.eia.doe.gov/upload/noticeoog.jsp>.

You may also:

Fax completed form to: **1-202-586-9772, ATTN: EA-821**

Mail completed form to:

**Oil & Gas Survey
U.S. Department of Energy (E-23)
Attn: EA-821
Ben Franklin Station
PO Box 279
Washington, DC 20044-0279**

6. COPIES OF SURVEY FORMS, INSTRUCTIONS AND DEFINITIONS

Copies in portable document format (PDF) and spreadsheet format (XLS) are available on EIA's website at:

<http://www.eia.gov/survey/#eia-821>

You may also access the materials by following these steps:

- Go to EIA's website at www.eia.gov
- Click on *Tools* in the upper right hand corner
- Click on *EIA Survey Forms*
- Click on *Petroleum*
- Under *Annual* select the EIA-821
- Select the materials you want.

NOTE: Files must be saved to your personal computer. Data cannot be entered interactively on the website.

7. HOW TO COMPLETE THE SURVEY FORM

General Instructions

If your firm has permanently ceased operation, been sold, merged, or been leased to another company during the reference year, you are required to provide information on Form EIA-821 for that portion of the reference year in which the firm was active under your ownership and control. Please check the appropriate boxes in Item 12 and fill in Items 13-21.

EIA recognizes that some firms may not have the information requested on sales for different energy uses readily available. If your firm does not maintain this information, estimates of sales volumes may be provided. The basis for the estimates must be consistent with the standard accounting records maintained by the firm. The estimating procedure and data supporting the estimates should result in a reasonably accurate estimate which will be subject to review.

Report the entire firm's sales of distillate and residual fuel oils, and kerosene. To avoid duplication of data, EIA prefers that the parent company file Form EIA-821 for itself and all subsidiaries. If you are a subsidiary or a commissioned agent of another company, mark Box c or Box d in Item 12, fill in Items 13-21, and return the form to EIA. However, if you are a subsidiary and want to report sales volumes for yourself and/or the parent company, EIA requests that you fill in Items 12-21 on the form and return. If you are a parent company and a subsidiary is reporting your sales volumes, fill in Item 12 on the form and return.

If you receive more than one copy of the Form EIA-821 with different EIA ID numbers, report sales volumes on only one copy of the EIA-821 form. Mark the additional copies as "duplicate to EIA ID number XXXXXXXXXX," entering the 10 digit EIA ID number under which the data were filed, and return all copies to EIA.

Report all quantities in **whole gallons (do not round to thousands of gallons)**. Note: One barrel is equal to 42 gallons. Leave appropriate lines blank if no volumes were sold.

Report sales volumes of kerosene, distillate and residual fuel oils in Part 2 of the form separately by State of Destination and energy use sector. For example, if your firm sold 10,550 gallons of No. 2 distillate for Residential Use in Alabama, enter "AL" in the space provided at the top of the column and enter "10,550" on Line 9 in that column.

Report all volumes in accordance with what the product was sold as, regardless of the actual specifications of that product. If a No. 2 distillate was sold as diesel fuel, report that volume as No. 2 diesel fuel according to the parts per million (ppm) sulfur content; if it was sold as a heating or fuel oil, report that volume as No. 2 fuel oil, even if that product conformed to the higher specifications for diesel fuel. If sales of a No. 2 distillate were made for which no determination can be made as to whether the product was specifically sold as either a fuel oil or a diesel fuel, sales volumes should be classified in accordance with your best estimate of the intended use of the product regardless of the product specification.

The same approach should be followed in reporting kerosene and No. 1 distillate. If the product was sold as kerosene, report it as kerosene even if it also met the specifications for No. 1 distillate. **Exclude** sales of kerosene-type jet fuel sold for use in all types of aircraft.

Enter data reflecting sales made during the reference year only. **Exclude** from all calculations any material prior period adjustments for volumes.

Report all volumes sold and, in addition, separately report the fuel used in your own operations on Lines 5, 10 through 15, 21 through 23, 39, 50, or 52 (see Commercial, Oil Company and On-highway Diesel uses below for details).

Resubmissions

Revisions are required for any errors, adjustments or changes that, in the respondent's best judgment, would materially change the respondent's original report(s) for the current reference year. Material adjustments or changes to sales volumes are those that would cause reported volumes to be unrepresentative of the actual level of sales for the current reference year.

PART 1. RESPONDENT IDENTIFICATION DATA

<u>Item</u>	<u>Instruction</u>
1 – 8	Complete Items 1 through 8, if the information shown on the label is incomplete or incorrect.
9	Reference year.
10	Check the type of report that is being submitted.
11	Enter the number of States in which your firm sells to Energy Users.
12	Mark the appropriate status of the firm at the end of the reference year. Complete Item 11 and Part 2 for only that portion of the reference year in which the firm was selling the listed petroleum products under your ownership and control.
13 – 21	If in Item 12 you checked box b.1., b.2., b.3., c, or d, complete Items 13 through 21. If you checked box e, complete Item 13.
22 – 25	Indicate the name of the individual who prepared this report. If the preparer is different from the contact person designated by your company, then provide the preparer's name and telephone number.

PART 2. TOTAL SALES DURING THE REFERENCE YEAR

Enter at the top of each column the standard U.S. Postal Service two-letter abbreviation of the State where the buyer of the product is located. See Section 12 of these instructions for a list of State abbreviations.

Report all sales of distillate and residual fuel oils, and kerosene by State of Destination, where the product was consumed, and energy-use sector. Refer to the following energy-use sector definitions/descriptions.

Include B2, B5, and B20 biodiesel blends in the appropriate distillate formulation categories. If you sell blended distillate products at a different blend ratio, please contact our staff for further instructions on how to report those products. Do not report blends of B50 through B100.

Residential Use (Lines 1, 8, 9)

An energy-consuming sector that consists of living quarters for private households. Report volumes of kerosene and No. 1 and No. 2 distillate fuel oil sold for use in private households for space heating, water heating, air conditioning, lighting, refrigeration, cooking, and running a variety of other appliances. **Exclude** sales of kerosene and distillate delivered to farmhouses and apartment buildings.

Commercial Use (Lines 2, 10 – 15, 50)

An energy-consuming sector that consists of service-providing facilities and equipment of: nonmanufacturing businesses, such as motels, restaurants, retail stores, laundries, etc.; Federal, State, and local governments; other private and public organizations such as religious, social, or fraternal groups; and apartment buildings, schools, and institutional living quarters. Report volumes of kerosene, No. 1 distillate, No. 2 fuel oil, No. 2 diesel ≤ 15 ppm sulfur, No. 2 diesel > 15 and ≤ 500 ppm sulfur, No. 2 diesel > 500 ppm sulfur, No. 4 distillate, and residual sold for use in space heating, water heating, air conditioning, lighting,

refrigeration, cooking, and running other equipment. Report sales of non-taxed on-highway diesel sold for government use. **Include** volumes used by your company, with the exception of refinery operations (which should be reported as Oil Company Use) and on-highway diesel (which should be reported as On-highway Diesel Use); see Oil Company and On-highway Diesel uses for explanations.

For kerosene: Also include volumes sold for use by Military, Off-highway, On-highway Diesel, Railroad, and Vessel Bunkering.

For distillate: Also include sales of non-taxed on-highway diesel sold for government use (non-military sales). **Exclude** all other sales of on-highway diesel including on-highway diesel used by your own company. These volumes should be reported as On-highway Diesel Use. Also exclude Military, Off-highway, Railroad, and Vessel Bunkering.

For residual: Also include volumes sold for use by Off-highway. **Exclude** Military, Railroad, and Vessel Bunkering.

Industrial Use (Lines 3, 16 – 20, 51)

An energy-consuming sector that consists of all facilities and equipment used for producing, processing, or assembling goods. The industrial sector encompasses the following types of activity: manufacturing and mining. Report volumes of kerosene, No. 1 distillate, No. 2 fuel oil, No. 2 diesel \leq 500 ppm sulfur, No. 2 diesel $>$ 500 ppm sulfur, No. 4 distillate, and residual sold for use in heating, air conditioning, lighting, powering machinery, and fuels used as raw material inputs to manufactured products.

For kerosene: Also include volumes sold for use by Electric Power and Oil Companies.

For distillates: Exclude volumes sold for use by Electric Power and Oil Companies.

For residual: Exclude volumes sold for use by Electric Power and Oil Companies.

Oil Company Use (Lines 3, 21 – 23, 52)

An energy-consuming sector that includes oil and natural gas companies for drilling, exploration, field service, pipelines, or other related company operations not engaged in the direct selling of petroleum products to energy users. Report volumes of No. 2 diesel \leq 500 ppm sulfur, No. 2 diesel $>$ 500 ppm sulfur, other distillate fuel oil and residual fuel oil sold. **Also include** fuel oils that were purchased or produced and used at your own facilities for the operation of drilling equipment, other field or refinery/gas plant operations, and space heating. **Exclude** diesel used in your on-road vehicles, sales for use as refinery charging stocks and fuel oils used in ships and boats, which should be reported as Vessel Bunkering.

For kerosene: Report volumes sold on Line 3, Industrial Use. Your company use should be reported on Line 5.

Railroad Use (Lines 2, 24 – 26, 56)

An energy-consuming sector that consists of all railroads. Report volumes of No. 2 diesel \leq 500 ppm sulfur, No. 2 diesel $>$ 500 ppm sulfur, and other distillate fuel oil sold for any use, including that used for heating buildings operated by railroads. **Exclude** all sales of on-highway diesel, which should be reported as On-highway Diesel Use.

For kerosene: Report volumes sold on Line 2, Commercial Use.

For residual: Report volumes sold on Line 56, All Other Uses, and specify as railroad in the space provided.

Vessel Bunkering (Lines 2, 27 – 29, 53)

An energy-consuming sector that consists of commercial or private boats, such as pleasure craft, fishing boats, tugboats, and ocean-going vessels, including vessels operated by oil companies. Report volumes of No. 2 diesel \leq 500 ppm sulfur, No. 2 diesel $>$ 500 ppm sulfur, other distillate fuel oil and residual fuel oil sold for all uses. **Exclude** volumes sold to the U.S. Armed Forces, these sales are reported under Military Use.

For kerosene: Report volumes sold on Line 2, Commercial Use.

Military Use (Lines 2, 30 – 32, 54)

An energy-consuming sector that consists of the U.S. Armed Forces, Defense Energy Support Center (DESC), and all branches of the Department of Defense (DOD). Report volumes of No. 2 diesel \leq 500 ppm sulfur, No. 2 diesel $>$ 500 ppm sulfur, other distillate fuel oil and residual fuel oil sold for all uses.

For kerosene: Report volumes sold on Line 2, Commercial Use.

Electric Power Use (Lines 3, 33 – 35, 55)

An energy-consuming sector that consists of all utility and nonutility facilities and equipment used to generate, transmit, and/or distribute electricity. **Also include** volumes of No. 2 diesel \leq 500 ppm sulfur, No. 2 diesel $>$ 500 ppm sulfur, other distillate fuel oil and residual fuel oil sold to generate electricity, and for running other equipment, if the facility sells on or into the grid. If you are a power producer include in this category the fuel oil that is directly imported and used by your company. **Exclude** volumes sold for on-highway use vehicles, which should be reported as On-highway Diesel Use.

For kerosene: Report volumes sold Line 3, Industrial Use.

Farm Use (Lines 4, 36 – 38, 56)

An energy-consuming sector that consists of all facilities and equipment engaged in growing crops and raising animals. Report volumes of No. 2 diesel \leq 500 ppm sulfur, No. 2 diesel $>$ 500 ppm sulfur, other distillate fuel oil, and kerosene sold for use in tractors, irrigation pumps, milking machines, and other agricultural machinery or equipment for any other agricultural purpose including: fuel used for crop drying, smudge pots, space heating of buildings, and cooking. Energy use by all facilities and equipment at these establishments is included, whether or not it is directly associated with growing crops and/or raising animals. Note that facility energy use encompasses all structures at the establishment, including the farmhouse.

For residual: Report volumes sold on Line 56, All Other Uses and specify as farm in the space provided.

On-highway Diesel Use (Lines 2 and 39)

An energy-consuming sector that consists of automobiles, trucks, and buses. Report volumes of No. 1 and No. 2 diesel \leq 15 ppm sulfur sold for use in these motor vehicles. **Also include** on-highway diesel used by your company. **Exclude** sales of non-taxed on-highway diesel sold for

government use. These sales are reported under Commercial Use. **Note:** Line 40, Diesel > 15 and ≤ 500 ppm Sulfur, Low, should be blank due to the EPA standards for on-highway diesel.

For kerosene: Report volumes sold on Line 2, Commercial Use.

Off-highway Use: Construction (Lines 2, 41 – 43, 50)

An energy-consuming subsector that consists of all facilities and equipment used to perform land preparation and construct, renovate, alter, install, maintain, or repair major infrastructure or individual systems therein. Infrastructure includes buildings and other major structures such as tanks, towers, monuments, roadways, tunnels, bridges, dams, pipelines, and transmission lines. Construction equipment which includes earthmoving equipment, cranes, generators, air compressors, etc. Report volumes of No. 2 diesel ≤ 500 ppm sulfur, No. 2 diesel > 500 ppm sulfur, and other distillate fuel oil sold. **Exclude** volumes sold for use by the agriculture sector; this is reported under farm use.

For kerosene: Report volumes sold on Line 2, Commercial Use.

For residual: Report volumes sold on Line 50, Commercial Use.

Off-highway Use: Other (Lines 2, 44 – 46, 50)

An energy-consuming subsector that consists of off-highway uses other than construction. Report volumes of No. 2 diesel ≤ 500 ppm sulfur, No. 2 diesel > 500 ppm sulfur, and other distillate fuel oil sold. Please specify the use/uses in the space provided. **Also include** logging and truck refrigeration units in this category. **Exclude** volumes sold for use by the agriculture sector; this is reported under Farm Use.

For kerosene: Report volumes sold on Line 2, Commercial Use.

For residual: Report volumes sold on Line 50, Commercial Use.

All Other Uses (Lines 5, 47, 56)

Report volumes of kerosene, distillate and residual fuel oils sold for all other uses not included elsewhere on this form. Please specify the use/uses of the product. **Also include** railroad and farm use residual fuel oil sales on Line 56.

For kerosene: Report volumes used by your company on Line 5.

Sold to Dealers, Resellers, and Refiners (Lines 6, 48, 57)

This category is included for your accounting purposes to aid in balancing total sales. Report sales to fuel oil dealers, resellers, and refiners for resale in this category.

Total (Lines 7, 49, 58)

Report total kerosene (sum of Lines 1-6), distillate fuel oil (sum of Lines 8-48), and residual fuel oil (sum of Lines 50-57). These totals should equal total fuel sales, including fuel purchased or produced and used at your own facilities, during the reference year.

8. PROVISIONS REGARDING CONFIDENTIALITY OF INFORMATION

The information reported on this form will be protected and not disclosed to the public to the extent that it satisfies the criteria for exemption under the Freedom of Information Act (FOIA), 5 U.S.C. §552, the Department of Energy (DOE) regulations, 10 C.F.R. §1004.11, implementing the FOIA, and the Trade Secrets Act, 18 U.S.C. §1905.

The Federal Energy Administration Act requires EIA to provide company-specific data to other Federal agencies when requested for official use. The information reported on this form may also be made available, upon request, to another component of DOE; to any Committee of Congress, the Government Accountability Office, or other Federal agencies authorized by law to receive such information. A court of competent jurisdiction may obtain this information in response to an order. The information may be used for any nonstatistical purposes such as administrative, regulatory, law enforcement, or adjudicatory purposes.

Disclosure limitation procedures are not applied to the statistical data published based on the EIA-821 survey information. There may be some statistics that are based on data from fewer than three respondents, or that are dominated by data from one or two large respondents. In these cases, it may be possible for a knowledgeable person to closely estimate the information reported by a specific respondent.

9. SANCTIONS

Title 18 U.S.C. 1001 makes it a criminal offense for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious, or fraudulent statements as to any matter within its jurisdiction.

The timely submission of EIA-821 by those required to report is mandatory under 15 USC 772(b), as amended. Failure to respond may result in a civil penalty of not more than \$10,949 each day for each violation. The government may bring a civil action to prohibit reporting violations which may result in a temporary restraining order or a preliminary or permanent injunction without bond. In such civil action, the court may also issue mandatory injunctions commanding any person to comply with these reporting requirements.

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10. FILING FORMS WITH FEDERAL GOVERNMENT AND ESTIMATED REPORTING BURDEN

Respondents are not required to file or reply to any Federal collection of information unless it has a valid OMB control number. Public reporting burden for this collection of information is estimated to average 4.4 hours per response, including the time of reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this

burden, to the U.S. Energy Information Administration, Office of Statistical Methods & Research, EI-21, 1000 Independence Avenue, SW, Washington, DC 20585; and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503.

11. DEFINITIONS

ASTM - American Society for Testing and Materials.

Combined heat and power (CHP) plant- A plant designed to produce both heat and electricity from a single heat source. *Note:* This term is being used in place of the term "cogenerator" that was used by EIA in the past.

Commissioned Agent - An agent who wholesales or retails a refined petroleum product under a commission arrangement. The agent does not take title to the product or establish the selling price, but receives a percentage of fixed fee for serving as an agent.

Distillate Fuel Oil - A general classification for one of the petroleum fractions produced in conventional distillation operations. It includes diesel fuels and fuel oils. Products known as No. 1, No. 2, and No. 4 diesel fuel are used in on-highway diesel engines, such as those in trucks and automobiles, as well as off-highway engines, such as those in railroad locomotives and agricultural machinery. Products known as No. 1, No. 2, and No. 4 fuel oils are used primarily for space heating and electric power generation.

a. **No. 1 Distillate** - A light petroleum distillate that can be used as either a diesel fuel or a fuel oil.

(1) **No. 1 Diesel Fuel** - A light distillate fuel oil that has a distillation temperature of 550 degrees Fahrenheit at the 90-percent recovery point and meets the specifications defined in ASTM Specification D 975. It is used in high-speed diesel engines, such as those in city buses and similar vehicles.

(2) **No. 1 Fuel Oil** - A light distillate fuel oil that has distillation temperatures of 400 degrees Fahrenheit at the 10-percent recovery point and 550 degrees Fahrenheit at the 90-percent recovery point and meets the specifications defined in ASTM Specification D 396. It is used primarily as fuel for portable outdoor stoves and portable outdoor heaters.

b. **No. 2 Distillate** - A petroleum distillate that can be used as either a diesel fuel or a fuel oil.

(1) **No. 2 Diesel Fuel** - A fuel that has distillation temperatures of 500 degrees Fahrenheit at the 10-percent recovery point and 640 degrees Fahrenheit at the 90-percent recovery point and meets the specifications defined in ASTM Specification D 975. It is used in high-speed diesel engines, such as those in railroad locomotives, trucks, and automobiles.

(a) **No. 2 Diesel ≤ 15 ppm Sulfur, Ultra Low** - No. 2 diesel fuel that has a sulfur level no higher than 15 ppm by weight. It is used primarily in motor vehicle diesel engines for on-highway use.

(b) **No. 2 Diesel > 15 and ≤ 500 ppm Sulfur, Low** - No. 2 diesel fuel that has a sulfur level higher than 15 and equal to or lower than 500 ppm by weight.

(c) **No. 2 Diesel ≤ 500 ppm Sulfur, Low** - No. 2 diesel fuel that has a sulfur level lower than 500 ppm by weight (*This includes Ultra Low Sulfur Diesel*.)

(d) **No. 2 Diesel > 500 ppm Sulfur, High** - No. 2 diesel fuel that has a sulfur level above 500 ppm by weight.

(2) **No. 2 Fuel Oil (Heating Oil)** - A distillate fuel oil that has distillation temperatures of 400 degrees Fahrenheit at the 10-percent recovery point and 640 degrees Fahrenheit at the 90-percent recovery point and meets the specifications defined in ASTM Specification D 396. It is used in atomizing type burners for domestic heating or for moderate capacity commercial/industrial burner units.

c. **No. 4 Fuel** - A distillate fuel oil typical made by blending distillate fuel oil and residual fuel oil stocks. It conforms with ASTM Specification D 396 or Federal Specification VV-F-815C and is used extensively in industrial plants and in commercial burner installations that are not equipped with preheating facilities. It also includes No. 4 diesel fuel used for low- and medium-speed diesel engines and conforms to ASTM Specification D 975.

Distributor - A business that distributes goods to consumers (energy users) or dealers.

Energy sale(s) - The transfer of title of an energy commodity from a seller to a buyer for a price or quantity transferred during a specified period. **Excludes:** Intrafirm transfers, sales of bonded fuel, and products delivered/loaned to exchange partners except where the amount supplied exceeds the amount received and the differential is invoiced as a sale during the reference year. Products consumed directly by the reporting firm, are reported as commercial, with the exception of On-highway Diesel, which are reported on Line 39.

Electric utility - A corporation, person, agency, authority, or other legal entity or instrumentality aligned with distribution facilities for delivery of electric energy for use primarily by the public. Included are investor-owned electric utilities, municipal and State utilities, Federal electric utilities, and rural electric cooperatives. A few entities that are tariff based and corporately aligned with companies that own distribution facilities are also included.

Energy use sectors - A group of major energy-consuming components of U.S. society developed to measure and analyze energy use. The sectors most commonly referred to in EIA are: residential, commercial, industrial, transportation, and electric power.

Firm - An association, company, corporation, estate, individual, joint-venture, partnership, or sole proprietorship or any other entity, however organized, including: (a) charitable or educational institutions; (b) the Federal Government, including corporations, departments, Federal agencies, and other instrumentalities; and (c) State and local governments. A firm may consist of (1) a parent entity, including the consolidated and unconsolidated entities (if any) that it directly or indirectly controls; (2) a parent and its consolidated entities only; (3) an unconsolidated entity; or (4) any part or combination of the above.

Household - A family, an individual, or a group of up to nine unrelated persons occupying the same housing unit. "Occupy"

means that the housing unit is the person's usual or permanent place of residence.

Independent power producer - A corporation, person, agency, authority, or other legal entity or instrumentality that owns or operates facilities for the generation of electricity for use primarily by the public, and is not an electric utility. (See also Nonutility power producer.)

Institutional living quarters- Space provided by a business or organization for long-term housing of individuals whose reason for shared residence is their association with the business or organization. Such quarters commonly have both individual and group living spaces, and the business or organization is responsible for some aspects of resident life beyond the simple provision of living quarters. Examples include prisons; nursing homes and other long-term medical care facilities; military barracks; college dormitories; and convents and monasteries.

Kerosene - A light petroleum distillate that is used in space heaters, cook stoves, and water heaters and is suitable for use as a light source when burned in wick-fed lamps. Kerosene has a maximum distillation temperature of 400 degrees Fahrenheit at the 10-percent recovery point, a final boiling point of 572 degrees Fahrenheit, and a minimum flash point of 100 degrees Fahrenheit. Included are No. 1-K and No. 2-K, the two grades recognized by ASTM Specification D 3699 as well as all other grades of kerosene called range or stove oil, which have properties similar to those of No. 1 fuel oil.

Nonutility power producer - A corporation, person, agency, authority, or other legal entity or instrumentality that owns or operates facilities for electric generation and is not an electric utility. Nonutility power producers include qualifying CHP plants, qualifying small power producers, and other nonutility generators (including independent power producers).

Parent - A firm that directly or indirectly controls another entity.

Reference Year - The calendar year to which the reported sales volume information relates.

Refiner - A firm or the part of a firm that refines products or blends and substantially changes products, or refines liquid hydrocarbons from oil and gas field gases, or recovers liquefied petroleum gases incident to petroleum refining and sells those products to resellers, retailers, reseller/retailers or ultimate consumers. "Refiner" includes any owner of products that contracts to have those products refined and then sells the refined products to resellers, retailers, or ultimate consumers.

Reseller - A firm that is engaged in a trade or business that buys refined petroleum products and then sells them to a purchaser who is not the ultimate consumer of those refined products.

Residual Fuel Oils- A general classification for the heavier oils, known as No. 5 and No. 6 fuel oils, that remain after the distillate fuel oils and lighter hydrocarbons are distilled away in refinery operations. It conforms to ASTM Specifications D 396 and D 975 and Federal Specification VV-F-815C. No. 5, a residual fuel oil of medium viscosity, is also known as Navy Special and is defined in Military Specification MIL-F-859E, including Amendment 2 (NATO Symbol F-770). It is used in steam-powered vessels in government service and inshore power plants. No. 6 fuel oil includes Bunker C fuel oil and is used for the production of electric power, space heating, vessel bunkering, and various industrial purposes.

Retailer - A firm that carries on the trade or business of purchasing refined petroleum products and reselling them to ultimate consumers without substantially changing their form.

Sales - See Energy sales.

Subsidiary - An entity directly or indirectly controlled by a parent company which owns 50% or more of its voting stock.

Sulfur - A yellowish nonmetallic element, sometimes known as "brimstone." It is present at various levels of concentration in many fossil fuels whose combustion releases sulfur compounds that are considered harmful to the environment. Some of the most commonly used fossil fuels are categorized according to their sulfur content, with lower sulfur fuels usually selling at a higher price. *Note:* No. 2 distillate fuel is currently reported as having sulfur levels 15 ppm or lower, greater than 15 ppm to 500 ppm, and greater than 500 ppm.

United States - The 50 States and the District of Columbia.

12. STATE ABBREVIATIONS

AL - Alabama	MT - Montana
AK - Alaska	NE - Nebraska
AZ - Arizona	NV - Nevada
AR - Arkansas	NH - New Hampshire
CA - California	NJ - New Jersey
CO - Colorado	NM - New Mexico
CT - Connecticut	NY - New York
DE - Delaware	NC - North Carolina
DC - District of Columbia	ND - North Dakota
FL - Florida	OH - Ohio
GA - Georgia	OK - Oklahoma
HI - Hawaii	OR - Oregon
ID - Idaho	PA - Pennsylvania
IL - Illinois	RI - Rhode Island
IN - Indiana	SC - South Carolina
IA - Iowa	SD - South Dakota
KS - Kansas	TN - Tennessee
KY - Kentucky	TX - Texas
LA - Louisiana	UT - Utah
ME - Maine	VT - Vermont
MD - Maryland	VA - Virginia
MA - Massachusetts	WA - Washington
MI - Michigan	WV - West Virginia
MN - Minnesota	WI - Wisconsin
MS - Mississippi	WY - Wyoming
MO - Missouri	