

GAS-1209 Instructions

Terminal Operator Annual Return Instructions

Complete all information at the top of Form Gas-1209 including legal name (first 45 characters), trade name, street address of terminal, mailing address, city, state, zip code, terminal code, account number, contact person, telephone number, and fax number. A separate terminal operator annual return must be completed for each terminal in North Carolina. This return is due within 45 days after the end of the calendar year.

Electronic Mandate: The Motor Fuel Terminal Operator Return (Gas-1209) is required to be filed electronically. You may access the Department's website at www.dornc.com to file your returns by web through the Motor Fuel Tracking System.

Yearly Summary of Transactions by Month - Page 2

Record the number of net gallons loss/<gain> and net gallons removed for each product on hand at the terminal by month. This information will be on the monthly terminal operator return, Form Gas-1204. Add figures of each column to get the **Annual Gallon Totals per Product Type - Line 1.**

Computation of Tax

Line 1 Net Gallons Loss/<Gain> - Show number of net gallons loss/<gain> for each product from Totals on Page 2.

Line 2 Total Disbursements - Show number of total disbursements for each product from Totals on Page 2.

Line 3 Acceptable Loss - Multiply Line 2 by .005.

Line 4 Taxable Fuel Gallons - Subtract Line 3 from Line 1. If zero or less, enter 0. There is no refund on gains.

Line 5 Road Tax Due - Multiply Line 4 by the applicable tax rate.

Line 6 Inspection Tax Due - Multiply Line 4 by \$0.0025.

Line 7 Total Road and Inspection Tax Due - Add Lines 5 and 6.

Line 8 Penalty for Unaccounted for Fuel - Enter the amount from Line 7.

Line 9 Penalty

1. Payment of the Failure to File Penalty is required with any return filed after the date the return is due. If this return is late, the penalty is 5% per month or any fraction thereof, with a maximum of 25% of the tax that is due.
2. Payment of the Failure to Pay Penalty is required with any payment received after the date the return is due. If the payment is late, the penalty is 10% of the tax that is due.

Line 10 Interest - Add Lines 5 and 6. Multiply the sum by the applicable interest rate.

Line 11 Amount Due by Product Type - Add Lines 7 through 10. This is the amount due to be paid with the return.

Make checks payable to the North Carolina Department of Revenue. Any payment must be drawn on a U.S. (domestic) bank and payable in U.S. dollars.

MAIL TO:

North Carolina Department of Revenue
Excise Tax Division
Post Office Box 25000
Raleigh, North Carolina 27640-0950

QUESTIONS:

Contact the Excise Tax Division at:
Telephone Number (919) 707-7500
Toll Free Number (877) 308-9092
Fax Number (919) 733-8654