

GAS-1239 Instructions

Motor Fuel Monthly Bulk Plant Exporter Return

Instructions

General Instructions

The bulk plant exporter return is required to be filed by distributors and importers who export gasoline (including gasohol, alcohol, ethanol, and methanol), diesel (including biodiesel), kerosene, jet fuel, or aviation gasoline from a bulk-plant located in North Carolina. **Leaded racing fuel is not subject to the motor fuels excise tax therefore it should not be reported on this return.**

The bulk plant exporter return and supporting schedules are due on or before the 22nd day of the month following the month in which the export occurred. **No return is required of a bulk plant exporter if product was not exported from this State during the month.**

Amended Returns: Prior period adjustments are not allowed on current returns. If you need to amend a previously filed Motor Fuel Monthly Bulk Plant Exporter Return, you must complete GAS-1239, Motor Fuel Monthly Bulk Plant Exporter Return. Attach only the schedules with the required corrections.

Line-by-Line Instructions

Computation of Refund

Line 1 - Tax-paid gallons of motor fuel exported from bulk plant

The gallons required to be reported on this line should be carried forward from GAS-1239ES, Schedule 7F, Column 12 by product type.

Line 2 - Motor fuel road tax refund due

Multiply Line 1 by the applicable road tax rate. The applicable tax rate is the motor fuel excise tax rate for the month for which the refund is claimed. The rate is published on the Department's website at www.ncdor.gov.

Line 3 - Motor fuel inspection tax refund due

Multiply Line 1 by \$0.0025

Line 4 - Tare allowance received

If a licensed Distributor, add Lines 2 and 3; then multiply that total by 1%, (0.01). If not a licensed distributor or licensed importer, enter zero. Enter the results by product type.

Line 5 - Total Refund Due

Add Lines 2 and 3, then subtract Line 4. Enter the results by product type.

Schedule Instructions

The supporting schedules are uniform documents designed in the same format as those approved by the Federation of Tax Administrators Uniformity Committee. **All required data must be presented in the same format and order as the schedules provided by this Department.** A separate schedule is required to be filed for each product type.

GAS-1239ES - Bulk Plant Exporter Schedule of Tax-Paid Exports

The following schedule type provides detail in support of the amounts shown as exports on the return. The requirement for reporting each export of motor fuel product is dependent on the export schedule type. Please review the export schedule type defined below for information on the level of transaction reporting detail required for motor fuel products.

Identifying Information

Legal Name, Account Number, Product Type, and Month/Year of Return

Complete the information at the top of each schedule showing the exporter's legal name as shown on the face of the return, FEIN or SSN, product type, and month/year of the return.

Schedule 7F- Bulk Plant Exporter Schedule of Tax-Paid Exports will provide detail in support of the amounts shown as tax-paid exports on the return. Distributors who export gasoline (including gasohol, alcohol, ethanol, and methanol), dyed and undyed diesel (including biodiesel), dyed and undyed kerosene, jet fuel, or aviation gasoline from a bulk plant are required to complete and include this schedule with their Motor Fuel Monthly Bulk Plant Exporter Return. **Do not include leaded racing fuel on this return.** Complete the requested information for every column on this schedule summarizing the information by the purchaser's name. **List all purchasers in alphabetical order.** Complete a separate schedule for each product type.

The total from this schedule is carried to Line 1 of the GAS-1239 return.

Column Instructions

- Columns 1 & 2: Carrier** - Enter the name and account number of the company that transported the product.
- Column 3: No entry required**
- Column 4: Point of Destination** - Enter the location the product was transported to. Enter the city and state of destination. Use the standard state abbreviation to identify the point of destination.
- Column 5: Not Required for North Carolina Reporting Purposes**
- Columns 6 & 7: Purchaser** - Enter the name and account number of the company to which the product was sold.
- Column 8: Date Shipped** - Enter the date the product was shipped.
- Column 9: Document Number** - Enter the identifying number from the manifest issued at the terminal when product was removed over the rack. In the case of bulk plant removals, it is the withdrawal invoice number.
- Column 10: Not Required for North Carolina Reporting Purposes**
- Column 11: Not Required for North Carolina Reporting Purposes**
- Column 12: Billed Gallons** - Enter the number of gallons that were billed on the invoice to the customer. Provide a grand total for Column 12 for each product type.

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