



Refiner Return

North Carolina Department of Revenue

Legal Name (First 30 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

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Trade Name

Street Address County

Mailing Address

City State Zip Code (First 5 digits)

Name of Contact Person Phone Number Fax Number

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Fill in applicable circles:

Address has changed since prior return

Amended return

Final return for closed business

Account Number

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Return for Month of

		-				
(Year)						

Part 1. Fuel Accountability

		Ethanol	Undyed Biodiesel	Dyed Biodiesel	Total
1. Beginning physical inventory <i>(From prior month's ending inventory)</i>	1.				
2. Receipts <i>(From Part 3, Line 29)</i>	2.				
3. Disbursements <i>(From Part 4, Line 41)</i>	3.				
4. Transfers <i>(From one product to another)</i>	4.				
5. Gain or <loss> <i>(Add Lines 1 and 2 then subtract Lines 3, 4, and 6)</i>	5.				
6. Ending physical inventory	6.				
7. Gross taxable gallons <i>(From Part 4, Lines 43 and 44)</i>	7.				
8. Less: Tax-paid purchases <i>(From Part 3, Line 25)</i>	8.				
9. Net taxable gallons before discount allowance <i>(Line 7 minus Line 8)</i>	9.				
10. Road tax discount allowance <i>(Multiply Line 9 by .01)</i>	10.				
11. Net gallons subject to road tax <i>(Line 9 minus Line 10)</i>	11.				
12. Dyed fuel sales and sales to exempt entities <i>(From Part 4, add Lines 33, 35-40)</i>	12.				
13. Taxable gallons subject to inspection tax before discount allowance <i>(Add Lines 9 and 12)</i>	13.				
14. Inspection tax discount allowance <i>(Multiply Line 13 by .01)</i>	14.				
15. Net gallons subject to inspection tax <i>(Line 13 minus Line 14)</i>	15.				

Part 2. Computation of Tax

16. Motor fuel road tax due <i>(Multiply Part 1, Line 11 by applicable road tax rate)</i>	16.				
17. Motor fuel inspection tax due <i>(Multiply Part 1, Line 15 by .0025)</i>	17.				
18. Administrative discount <i>(See instructions) (Not to exceed \$8,000)</i>	18.				
19. Adjustments <i>(Attach explanation)</i>	19.				
20. Net road and inspection taxes due <i>(Add Lines 16, 17 and 19; then subtract Line 18)</i>	20.				
21. Penalty <i>(See instructions)</i>	21.				
22. Interest <i>(See instructions)</i>	22.				
23. Total Amount Due <i>(Add Lines 20, 21, and 22)</i>	23.				\$

Part 3. Receipts

		Ethanol	Undyed Biodiesel	Dyed Biodiesel	Total
24. In-state refinery production	24.				
25. Gallons received tax-paid <i>(From Gas-1207RS, Schedule 1)</i>	25.				
26. Gallons received from licensed biodiesel providers <i>(From Gas-1207RS, Schedule 2)</i>	26.				
27. Gallons imported from another state direct to customer <i>(From Gas-1207RS, Schedule 3)</i>	27.				
28. Gallons imported from another state direct to bulk storage <i>(From Gas-1207RS, Schedule 4)</i>	28.				
29. Total receipts <i>(Add Lines 24 through 28)</i>	29.				

Part 4: Disbursements

30. Gallons sold to bulk-end users, retailers, unlicensed distributors, and company-owned stations <i>(From Gas-1207DS, Schedule 5A)</i>	30.				
31. Gallons sold to licensed suppliers, distributors, fuel alcohol/biodiesel providers, and importers <i>(From Gas-1207DS, Schedule 5C)</i>	31.				
32. Biodiesel gallons sold to licensed distributors, importers, and biodiesel providers for exempt purposes <i>(From Gas- 1207DS, Schedule 6D)</i>	32.				
33. Dyed biodiesel gallons sold for nonhighway purposes <i>(From Gas-1207DS, Schedule 6F)</i>	33.				
34. Gallons sold for export - destination state tax collected <i>(From Gas-1207DS, Schedule 7)</i>	34.				
35. Gallons sold to the U.S. government <i>(From Gas-1207DS, Schedule 8)</i>	35.				
36. Gallons sold to the State of North Carolina <i>(From Gas-1207DS, Schedule 9A)</i>	36.				
37. Gallons sold to N.C. local boards of education <i>(From Gas-1207DS, Schedule 9C)</i>	37.				
38. Gallons sold to N.C. counties and municipal corporations <i>(From Gas-1207DS, Schedule 9E)</i>	38.				
39. Gallons sold to N.C. charter schools <i>(From Gas-1207DS, Schedule 9F)</i>	39.				
40. Gallons sold to N.C. community colleges <i>(From Gas-1207DS, Schedule 9G)</i>	40.				
41. Total disbursements <i>(Add Lines 30 through 40)</i>	41.				
42. Adjustment for state diversion corrections <i>(From Gas-1207DC, Schedule 11)</i>	42.				
43. Ethanol gross taxable gallons <i>(Add Lines 29 and 42 then subtract Lines 34 through 40)</i>	43.				
44. Biodiesel gross taxable gallons <i>(Add Lines 30, 31, and 42)</i>	44.				

Signature: _____ Title: _____ Date: _____
I certify that, to the best of my knowledge, this return is accurate and complete.

Refiner returns are due by the 22nd of each month.

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