

# **GAS-1264 Instructions Fuel Alcohol and Biodiesel Provider Return Instructions**

## **General Instructions**

Fuel alcohol and biodiesel providers are those fuel tax licensees who produce ethanol or biodiesel; or import ethanol or biodiesel outside the terminal transfer system into North Carolina by rail, marine vessel or transport truck.

### **Fuel Alcohol and Biodiesel Providers may:**

1. Acquire fuel from, or exchange with, other suppliers and fuel alcohol or biodiesel providers;
2. Sell fuel to distributors and licensed distributors who import or resell to customers in this state;
3. Sell fuel to licensed distributors and licensed exporters where such fuel is destined to be exported;
4. Sell fuel to retail dealers or end-users;
5. Sell fuel to the United States Government;
6. Sell fuel to the State of North Carolina or its agencies;
7. Sell fuel to North Carolina local boards of education;
8. Sell fuel to a North Carolina county or municipal corporation;
9. Sell fuel to a North Carolina charter school;
10. Sell fuel to a North Carolina community college; and
11. Blend products at the loading rack where the end product may be used to propel a vehicle, vessel, or aircraft.

The fuel alcohol and biodiesel provider return is required to be filed by fuel alcohol and biodiesel providers who transfer, exchange, loan, sell, or blend alcohol, ethanol, methanol, or biodiesel from the storage facility at the production location located within North Carolina. This return is also required to be filed by persons selling fuel alcohol and biodiesel from bulk locations located within or outside this state, when such fuel is destined for sale or use in North Carolina.

If the return and payment are not submitted timely, the administrative discount will be disallowed.

A failure to file penalty will be assessed when returns are not received by the due date of the return, based on the amount of tax due of the return. A five percent (5%) penalty up to twenty-five percent (25%) maximum penalty will be assessed for each month the return is late.

A failure to pay penalty of ten percent (10%) of the amount of tax due and not paid will be assessed when the payment is not received by the due date of the return.

In addition, interest will be charged at a daily rate from the date the tax is due until the date the tax is paid. The interest is subject to change every six months; therefore, you should verify the rates on the Department's website at [www.dornc.com](http://www.dornc.com).

**Electronic Mandate:** The Fuel Alcohol and Biodiesel Provider Return (Gas-1264) is required to be filed electronically.

**Electronic Funds Transfer (EFT):** Any taxpayer who is required to file a return electronically must also pay electronically. To meet this requirement you may remit taxes by EFT or through the Motor Fuel Tracking System at [www.dornc.com](http://www.dornc.com). For additional information regarding EFT requirements, please contact the Electronic Funds Transfer Program, P.O. Box 25000, Raleigh, North Carolina 27640-0001, or call 877-308-9103.

For EFT taxpayers, the Department must receive your EFT authorization by 3:45 PM on the 21st day of the month following the month in which transfer, exchange, loan, sale, use, or blending transactions occur. If the 21st falls on a Saturday, Sunday, or state or bank holiday, the EFT authorization must be received by 3:45 PM on the last business day prior to the Saturday, Sunday, state or bank holiday. **Remember:** Your account is debited on the banking day following your call. Please mail your return to the address listed on the last page of the instructions.

For non-EFT taxpayers, the return, supporting schedules, and payment (if applicable) must be received by the Department or postmarked on or before the 22nd day of the month following the month in which transfer, exchange, loan, sale, use, or blending transactions occur. If the 22nd falls on a Saturday, Sunday, or state holiday, the return and payment **MUST BE RECEIVED** by the Department or **MUST BE POSTMARKED** on the next business day. This also applies to returns when no tax is due. Please mail your return to the address listed on the last page of the instructions.

**Amended Returns:** Prior period adjustments are not allowed on current returns. If you must amend a previously filed fuel alcohol and biodiesel provider return, you must complete Gas-1264 Fuel Alcohol and Biodiesel Provider Return, front and back. Attach only the schedules with the required adjustments.

## **Line-by-Line Instructions**

### **Part 1 - Fuel Accountability**

#### **Line 1 - Beginning Physical Inventory**

Report the actual beginning inventory of alcohol, ethanol, methanol, or biodiesel. The figures should agree with the prior month's ending inventory. Attach a statement of explanation if they do not agree.

#### **Line 2 - Receipts**

The gallons required to be reported on this line should agree with the total from Part 3, Line 29. This is the detailed information provided in Schedules 1, 2, 3, and 4 along with the total in-state refinery production. This amount should reflect the total number of gallons of alcohol, ethanol, methanol, or biodiesel received during the month.

#### **Line 3 - Disbursements**

The gallons required to be reported on this line should agree with the total from Part 4, Line 42, which is the total of the detailed information provided in Schedules 5A, 5C, 6D, 6F, 7, 8, 9A, 9C, 9E, 9F, and 9G. This amount should reflect the total number of gallons of alcohol, ethanol, methanol, or biodiesel disbursed during the month.

#### **Line 4 - Transfers**

Enter the total gallons of fuel that were transferred from one product type to another. (Ex: Undyed biodiesel to dyed biodiesel)

#### **Line 5 - Gain or (Loss)**

Add Lines 1 and 2 then subtract Lines 3, 4, and 6.

#### **Line 6 - Ending physical inventory**

Enter the number of gallons for each product in storage as of 12:00 midnight on the last day of the month. Ending inventory should be the beginning inventory for next month's return.

#### **Line 7 - Gross taxable gallons**

The gallons required to be reported on this line should be carried forward from Part 4, Lines 44 and 45. Enter the result by product type.

#### **Line 8 - Tax-paid purchases**

The gallons required to be reported on this line should be carried forward from Part 3, Line 25. Enter the result by product type.

#### **Line 9 - Net taxable gallons before tare**

Line 7 minus Line 8. Enter the result by product type.

#### **Line 10 - Road tax tare allowance**

Multiply Line 9 by one percent (1% or .01). Enter the result by product type.

#### **Line 11 - Net gallons subject to road tax**

Line 9 minus Line 10. Enter the result by product type.

#### **Line 12 - Dyed fuel sales and sales to exempt entities**

From Part 4, add Lines 33, 35, 36, 37, 38, 39, and 40. Enter the result by product type.

#### **Line 13 - Taxable gallons subject to inspection tax before tare**

Add Lines 9 and 12. Enter the result by product type.

#### **Line 14 - Inspection tax tare allowance**

Multiply Line 13 by one percent (1% or .01). Enter the result by product type.

#### **Line 15 - Net gallons subject to inspection tax**

Line 13 minus Line 14. Enter the result by product type.

## **Part 2 - Computation of Tax**

### **Line 16 - Motor fuel road tax due**

Multiply Part 1, Line 11 by the applicable motor fuels road tax rate. Enter the result by product type.

### **Line 17 - Motor fuel inspection tax due**

Multiply Part 1, Line 15 by \$0.0025. Enter the result by product type.

### **Line 18 - Administrative Discount**

To correctly compute the administrative discount, the following three steps must be analyzed. Administrative discount is computed for each product type. The total administrative discount may not exceed \$8,000.

- 1) If Part 1, Line 8 equals zero, compute the administrative discount as (.001 times (Part 4, Line 31) times the road and inspection tax rates). Not to exceed a total of \$8,000.
- 2) If Part 1, Line 8 is greater than or equal to Part 1, Line 7, enter \$0.00.
- 3) If Part 1, Line 8 is greater than zero but less than Part 1, Line 7, compute the administrative discount as follows:
  - a) Compare Part 1, Line 9 to Part 4, Line 31. If Part 1, Line 9 is less than Part 4, Line 31, the computation for Administrative Discount is (.001 times (Part 1, Line 9) times the road and inspection tax rates), not to exceed a total of \$8,000, or,
  - b) Compare Part 1, Line 9 to Part 4, Line 31. If Part 1, Line 9 is equal to Part 4, Line 31, the computation for Administrative Discount is (.001 times (Part 4, Line 31) times the road and inspection tax rates), not to exceed a total of \$8,000, or,
  - c) Compare Part 1, Line 9 to Part 4, Line 31. If Part 1, Line 9 is greater than Part 4, Line 31, the computation for Administrative Discount is (.001 times (Part 4, Line 31) times the road and inspection tax rates), not to exceed a total of \$8,000.
- 4) If Part 1, Line 8 is less than zero, compute the administrative discount as (.001 times (Part 4, Line 31) times the road and inspection tax rates), not to exceed a total of \$8,000.

### **Line 19 - Adjustments**

#### **10 Day Notification**

Credit may be obtained for taxes paid by a fuel alcohol or biodiesel provider, acting in its capacity as trustee, for a licensed distributor or licensed importer if the licensed distributor or licensed importer failed to pay the fuel alcohol or biodiesel provider by the date the tax was due to the State. The fuel alcohol or biodiesel provider must submit **Gas 1242 - 10 Day Notification** to the Motor Fuels Tax Division prior to claiming the credit. Enter the total road and inspection taxes due.

#### **Credit Card Sales**

If you have exempt credit card sales originating from the supplier-issued credit card, enter total for exempt credit card sales.

#### **Payments made on original return**

If you are filing an amended return you must recalculate the total taxes due. Enter the total amount paid on the original return.

### **Line 20 - Net road and inspection taxes due**

Add Lines 16, 17, and 19; then subtract Line 18. Enter the results by product type.

### **Line 21 - Penalty**

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.

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 22 - Interest**

Payment of interest is required when payment on any return, with tax due, is late. The interest rate is subject to change every six months; therefore, you should verify the rate on the Department's website at [www.dornc.com](http://www.dornc.com).

**Line 23 - Total Amount Due**

Add the amounts from Lines 20, 21, and 22, and enter the total. This is the amount due to be paid with the return. Your payment should equal the amount on Line 23 on the return. Make checks payable to the North Carolina Department of Revenue and include your account number on your check. **Any payment must be drawn on a U.S. (domestic) bank and payable in U.S. dollars.**

**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.

**Schedule of Receipts**

The following schedule types will provide detail in support of the amounts shown as purchases on the return. The fuel alcohol or biodiesel provider is required to report each receipt of alcohol, ethanol, methanol, or biodiesel on a transaction-by-transaction basis.

- 1 Gallons received tax-paid
- 2 Gallons received from licensed suppliers tax unpaid
- 3 Gallons imported from another state direct to customer tax unpaid
- 4 Gallons imported from another state direct to bulk storage

**Identifying Information**

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

Complete the information at the top of each schedule showing the fuel alcohol or biodiesel provider legal name as shown on the face of the return, fuel alcohol or biodiesel provider account number, schedule type, product type and month/year of the return.

**Column Instructions**

**Columns 1 & 2: Carrier** - Enter the name and account number of the company that transported the product.

**Column 3: Mode of Transport** - Enter the mode of transport. Use one of the following:  
J = Truck                      R = Rail                      B = Barge                      PL = Pipeline  
S = Ship                      BA = Book Adjustment      ST = Stationary Transfer      CE = Summary

**Column 4: Point of Origin/Destination** - Enter the location the product was transported from/to. Use the standard state abbreviation to identify the point of origin or destination, as appropriate.

**Columns 5 & 6: Seller** - Enter the name and account number of the company from which the product was acquired.

**Column 7: Date Received** - Enter the date the product was received.

**Column 8: Document Number** - Enter the identifying number from the manifest issued at the terminal when product is removed over the rack. In the case of bulk plant removals, it is the withdrawal invoice number.

**Column 9: Net Gallons** - Enter the net gallons received. Provide a grand total for Column 9 for each product type.

**Column 10: Gross Gallons** - Enter the gross gallons received. Provide a grand total for Column 10 for each product type.

**Column 11: Billed Gallons** - Enter the number of gallons that were billed on the invoice and for which you paid tax. Provide a grand total for Column 11 for each product type.

**Schedule 1 - Gallons Received Tax-Paid**

This schedule provides detailed transaction information on over-the-rack receipts from distributors and suppliers of tax-paid ethanol or biodiesel. Fuel alcohol or biodiesel providers are required to report each purchase of North Carolina tax-paid product on a transaction-by-transaction basis. Complete the requested information for every column on this schedule summarizing the information by the seller name. **List all sellers in alphabetical order.** Complete a separate schedule for each product type.

**The total from Column 11 of this schedule is carried to Part 3, Line 25 of the Gas-1264 return.**

**Schedule 2 - Gallons Received from Licensed Suppliers - Tax Not Paid**

This schedule provides detailed transaction information on in-state receipts of ethanol or biodiesel from suppliers. Fuel alcohol or biodiesel providers are required to report each receipt of product on a transaction-by-transaction basis. Complete the requested information for every column on this schedule summarizing the information by the seller name. **List all sellers in alphabetical order.** Complete a separate schedule for each product type.

**The total from Column 11 of this schedule is carried to Part 3, Line 26 of the Gas-1264 return.**

### Schedule 3 - Gallons Imported from Another State Direct to Customer - Tax Not Paid

This schedule provides detailed transaction information on imports of ethanol or biodiesel from suppliers with sales directly to the customer and consignment sales. Fuel alcohol and biodiesel providers are required to report each receipt of product on a transaction-by-transaction basis. Complete the requested information for every column on this schedule summarizing the information by the seller name. **List all sellers in alphabetical order.** Complete a separate schedule for each product type.

**The total from Column 11 of this schedule is carried to Part 3, Line 27 of the Gas-1264 return.**

### Schedule 4 - Gallons Imported from Another State Direct to Tax-Free Storage - Tax Not Paid

This schedule provides detailed transaction information on imports of ethanol or biodiesel from suppliers for delivery directly to the provider's bulk storage. Fuel alcohol and biodiesel providers are required to report each receipt of product on a transaction-by-transaction basis. Complete the requested information for every column on this schedule summarizing the information by the seller name. **List all sellers in alphabetical order.** Complete a separate schedule for each product type.

**The total from Column 11 of this schedule is carried to Part 3, Line 28 of the Gas-1264 return.**

### Schedule of Disbursements

The following schedule types provide detail in support of the amounts shown as disbursements on the return. The requirement for reporting each disbursement of motor fuel product is dependent on the disbursement schedule type. Review the disbursement schedule types defined below for information on the level of transaction reporting detail required for motor fuel products.

#### Schedule Type

Enter one of the following disbursement schedule type numbers together with the appropriate product type. A separate schedule is required for each product type being reported.

- 5A Gallons sold to retailers, bulk end-users, unlicensed distributors, and company-operated stations
- 5C Gallons sold to licensed suppliers, distributors, and importers
- 6D Gallons sold to licensed distributors and licensed importers untaxed
- 6F Dyed biodiesel gallons sold for nonhighway purposes
- 7 Gallons sold for export - destination state taxes collected
- 8 Gallons sold to the U.S. Government
- 9A Gallons sold to the State of North Carolina
- 9C Gallons sold to a N.C. local board of education
- 9E Gallons sold to a N. C. county or municipal corporation
- 9F Gallons sold to a N.C. charter school
- 9G Gallons sold to a N.C. community college

### Identifying Information

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

Complete the information at the top of each schedule showing the fuel alcohol or biodiesel provider legal name as shown on the face of the return, fuel alcohol or biodiesel provider account number, schedule type, product type and month/year of the return.

#### Column Instructions

**Columns 1 & 2:Carrier** - Enter the name and account number of the company that transported the product.

**Column 3: Mode of Transport** - Enter the mode of transport. Use one of the following:

J = Truck                      R = Rail                      B = Barge                      PL = Pipeline  
S = Ship                      BA = Book Adjustment    ST = Stationary Transfer    CE = Summary

**Column 4: Point of Origin/Destination** - Enter the location the product was transported from/to. Use the standard state abbreviation to identify the point of origin or destination, as appropriate.

**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 is removed over the rack. In the case of bulk plant removals, it is the withdrawal invoice number.

**Column 10: Net Gallons** - Enter the net gallons disbursed. Provide a grand total for Column 10 for each product type.

**Column 11: Gross Gallons** - Enter the gross gallons disbursed. Provide a grand total for Column 11 for each product type.

**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.

**Schedule 5A - Gallons sold to retailers, bulk end-users, unlicensed distributors, and company-operated stations**

Fuel alcohol or biodiesel providers who sell ethanol or biodiesel to unlicensed distributors, retailers, bulk end-users, and company operated stations are required to complete and include this schedule with their Fuel Alcohol and Biodiesel Provider Tax Return. Complete the requested information for every column on this schedule summarizing the information by the terminal control number. **List all purchasers in alphabetical order.** Complete a separate schedule for each product type.

**The total from Column 12 of this schedule is carried to Part 4, Line 30 of the Gas-1264 return.**

**Schedule 5C - Gallons sold to licensed suppliers and distributors**

Fuel alcohol or biodiesel providers who sell ethanol or biodiesel to all licensed suppliers, distributors, or importers are required to complete and include this schedule with their Fuel Alcohol and Biodiesel Provider Tax Return. **Note:** Fuel alcohol or biodiesel providers who hold inventory of ethanol or biodiesel below the terminal rack (on consignment in retail service stations or in company-operated stations) must report the fuel as a disbursement when it is removed from the terminal.

Complete and include this schedule, listing in detail, each disbursement transaction for ethanol or biodiesel. Complete the requested information for every column on this schedule summarizing the information by the terminal control number. **List all purchasers in alphabetical order.** Complete a separate schedule for each product type.

**The total from Column 12 of this schedule is carried to Part 4, Line 31 of the Gas-1264 return.**

**Schedule 6D - Gallons sold to licensed biodiesel providers - untaxed**

Biodiesel providers who sell unblended biodiesel to licensed biodiesel providers are required to complete and include this schedule with their Fuel Alcohol and Biodiesel Provider Tax Return.

Complete and include this schedule listing in detail each disbursement transaction for biodiesel. Complete the requested information for every column on this schedule summarizing the information by the terminal control number. **List all purchasers in alphabetical order.** Complete a separate schedule for each product type.

**The total from this schedule is carried to Part 4, Line 32 of the Gas-1264 return.**

**Schedule 6F - Dyed diesel and dyed biodiesel gallons sold for exempt purposes**

Biodiesel providers who sell dyed biodiesel for off-highway use are required to complete and include this schedule with their Fuel Alcohol and Biodiesel Provider Tax Return.

Complete and include this schedule listing in detail each disbursement transaction for dyed biodiesel. Complete the requested information for every column on this schedule summarizing the information by the terminal control number. **List all purchasers in alphabetical order.** Complete a separate schedule for each product type.

**The total from Column 12 of this schedule is carried to Part 4, Line 33 of the Gas-1264 return.**

**Schedule 7 - Gallons sold for export - destination state taxes collected**

Fuel alcohol or biodiesel providers who sell ethanol or biodiesel to licensed distributors or licensed exporters for export are required to complete and include this schedule with their Fuel Alcohol and Biodiesel Provider Tax Return. Fuel alcohol and biodiesel providers may not sell gallons for export to an unlicensed distributor or unlicensed exporter; however, if the sale does occur the transaction must be reported as a N.C. sale and reported on Schedule 5A.

Complete and include this schedule, listing in detail, each disbursement transaction for ethanol or biodiesel. A separate schedule is required for each state of destination. Complete the requested information for every column on this schedule summarizing the information by the terminal control number. **List all purchasers in alphabetical order.** Complete a separate schedule for each product type.

**The total from Column 12 of this schedule is carried to Part 4, Line 34 of the Gas-1264 return.**

**Schedule 8 - Gallons sold to the U.S. Government**

Fuel alcohol or biodiesel providers who sell ethanol or biodiesel directly to the U.S. Government or its agencies are required to complete and include this schedule with their Fuel Alcohol and Biodiesel Provider Tax Return. **Do not include sales made to the U.S. Government or to foreign diplomats by means of a credit card at a retail location. These types of transactions should be included on the Adjustment Line on Page 1, Part 2, Line 19 of the return.**

Complete and include this schedule, listing in detail, each disbursement transaction for ethanol or biodiesel. Complete the requested information for every column on this schedule summarizing the information by the terminal control number. **List all purchasers in alphabetical order.** Complete a separate schedule for each product type.

**The total from Column 12 of this schedule is carried to Part 4, Line 35 of the Gas-1264 return.**

**Schedule 9A - Gallons sold to the State of North Carolina**

Fuel alcohol or biodiesel providers who sell ethanol or biodiesel directly to the State of North Carolina or its agencies are required to complete and include this schedule with their Fuel Alcohol and Biodiesel Provider Tax Return. **Do not include sales made to the counties or local governments. Counties and local governments are reported on Schedule 9E.**

Complete and include this schedule, listing in detail, each disbursement transaction for ethanol or biodiesel. Complete the requested information for every column on this schedule summarizing the information by the terminal control number. **List all purchasers in alphabetical order.** Complete a separate schedule for each product type.

**The total from Column 12 of this schedule is carried to Part 4, Line 36 of the Gas-1264 return.**

**Schedule 9C - Gallons sold to a N.C. local board of education**

Fuel alcohol or biodiesel providers who sell ethanol or biodiesel directly to a N.C. local board of education are required to complete and include this schedule with their Fuel Alcohol and Biodiesel Provider Tax Return. **Do not include sales made directly to a city or county school. The sale must be made directly to the local board of education and must be invoiced in the same manner.**

Complete and include this schedule, listing in detail, each disbursement transaction for ethanol or biodiesel. Complete the requested information for every column on this schedule summarizing the information by the terminal control number. **List all purchasers in alphabetical order.** Complete a separate schedule for each product type.

**The total from Column 12 of this schedule is carried to Part 4, Line 37 of the Gas-1264 return.**

**Schedule 9E - Gallons sold to a N.C. county or municipal corporation**

Fuel alcohol or biodiesel providers who sell alcohol, ethanol, methanol, or biodiesel directly to a N.C. county or municipal corporation are required to complete and include this schedule with their Fuel Alcohol and Biodiesel Provider Tax Return.

Complete and include this schedule, listing in detail, each disbursement transaction for ethanol or biodiesel. Complete the requested information for every column on this schedule summarizing the information by the terminal control number. **List all purchasers in alphabetical order.** Complete a separate schedule for each product type.

**The total from Column 12 of this schedule is carried to Part 4, Line 38 of the Gas-1264 return.**

**Schedule 9F - Gallons sold to a N.C. charter school**

Fuel alcohol or biodiesel providers who sell ethanol or biodiesel directly to a N.C. charter school for charter school use are required to complete and include this schedule with their Fuel Alcohol and Biodiesel Provider Tax Return.

Complete and include this schedule, listing in detail, each disbursement transaction for ethanol or biodiesel. Complete the requested information for every column on this schedule summarizing the information by the terminal control number. **List all purchasers in alphabetical order.** Complete a separate schedule for each product type.

**The total from Column 12 of this schedule is carried to Part 4, Line 39 of the Gas-1264 return.**

**Schedule 9G - Gallons sold to a N.C. community college**

Fuel alcohol or biodiesel providers who sell ethanol or biodiesel directly to a N.C. community college for community college use are required to complete and include this schedule with their Fuel Alcohol and Biodiesel Provider Tax Return.

Complete and include this schedule, listing in detail, each disbursement transaction for ethanol or biodiesel. Complete the requested information for every column on this schedule summarizing the information by the terminal control number. **List all purchasers in alphabetical order.** Complete a separate schedule for each product type.

**The total from Column 12 of this schedule is carried to Part 4, Line 40 of the Gas-1264 return.**

**Schedule of Diversion Corrections**

**Schedule 11 - Fuel Alcohol and Biodiesel Provider Schedule of State Diversion Corrections** - Provide detail to support the amounts shown as diversion corrections on the fuel alcohol and biodiesel provider return. List each diversion on a separate line with a separate schedule for each product type.

**The total from Column 12 of this schedule is carried to Part 4, Line 43 of the Gas-1264 return.**

**Identifying Information**

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

Complete the information at the top of each schedule showing the fuel alcohol and biodiesel provider legal name as shown on the face of the return, fuel alcohol and biodiesel provider account number, product type and month/year of the return.

**Column Instructions**

**Columns 1 & 2:Carrier** - Enter the name and account number of the company that transported the product.

**Column 3: Not Required for North Carolina Reporting Purposes**

**Column 4: Original/Revised Destination State** - Enter the name of the destination state as it originally appeared on the shipping document. Enter the name of the revised destination state as reported to the diversion system.

**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 is 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.

**Column 13: Diversion Number** - Enter the number issued by the diversion reporting system that authorizes the diversion of the product from the destination state that is on the original shipping document.

**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