



North Carolina Department of Revenue

Beverly Eaves Purdue
Governor

David W. Hoyle
Secretary

July 1, 2011

NOTICE TO TERMINAL OPERATORS, SUPPLIERS, AND TRANSPORTERS

During the upcoming months, the Examination Division will be conducting site visits at North Carolina terminals to verify compliance with shipping document. This notice is intended to outline those requirements and to assist each supplier, terminal operator, and transporter with shipping document compliance.

G.S. 105-449.115 requires that each shipping document issued, when motor fuel is transported by railroad tank car or transport truck, must contain the following information:

- Identification, including address, of the terminal or bulk plant from which the motor fuel was received;
- The type of motor fuel that was loaded;
- The date the motor fuel was loaded;
- The gross gallons loaded if the motor fuel is loaded onto a transport truck, and the gross pounds loaded if the motor fuel is loaded onto a railroad tank car;
- The motor fuel transporter for the motor fuel;
- The destination state of the motor fuel as represented by the purchaser of the motor fuel or the purchaser's agent;
- If the document is issued by a refiner or a terminal operator, the document must be machine printed;
- If the motor fuel is loaded onto a transport truck, the document must contain the net gallons loaded;
- If the motor fuel is loaded onto a transport truck, the document must contain a tax responsibility statement indicating the name of the supplier that is responsible for the tax due on the motor fuel. An example of this statement is as follows: "ABC Supplier is responsible for collecting and remitting the state motor fuel taxes";
- If applicable, a diversion number issued by the Secretary confirming authorization to deliver the motor fuel to a destination other than the printed destination state; and,
- If applicable, the revised destination state.

The Secretary may issue civil penalties in the amount of \$5,000 against the terminal operator and/or the transporter for the following discrepancies:

- Issuing a shipping document that does not comply with the above stated requirements;
- Transporting motor fuel in a railroad tank car or transport truck without a shipping document or with a false or incomplete shipping document; or
- Delivering motor fuel to a destination state other than that shown on the shipping document.

If you have any questions concerning this or any other motor fuel matter, please contact the North Carolina Excise Tax Division at (919) 733-3409 or toll-free at 1-877-308-9092.