



Instructions For Handwritten Forms

Guidelines



Do not use red ink. Use blue or black ink.



Do not use dollar signs, commas, or other punctuation marks.



Printing



Set page scaling to "none." The Auto-Rotate and Center checkbox should be unchecked.



Do not select "print on both sides of paper."



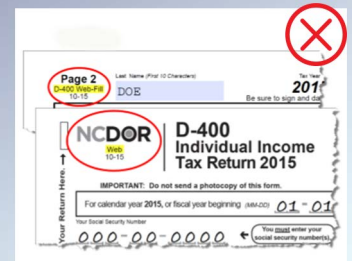
Before Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.



GAS-1207 Refiner Return

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

Trade Name

Street Address

County

Mailing Address

City

State

Zip Code (First 5 digits)

Name of Contact Person

Phone Number
 () _____

Fax Number
 () _____

Fill in applicable circles:

Address has changed since prior return

Amended return

Final return for closed business

Account Number

Return for Month of

____ - ____

(Month) (Year)

Part 1. Fuel Accountability

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

	Ethanol	Undyed Biodiesel	Dyed Biodiesel	Total
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				

Part 2. Computation of Tax

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

16.				
17.				
18.				
19.				
20.				
21.				
22.				
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 board of education <i>(From Gas-1207DS, Schedule 9C)</i>	37.				
38. Gallons sold to N.C. county, municipal corporation, hospital authority, or joint agency services <i>(From Gas-1207DS, Schedule 9E)</i>	38.				
39. Gallons sold to N.C. charter school <i>(From Gas-1207DS, Schedule 9F)</i>	39.				
40. Gallons sold to N.C. community college <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) 250-7898