

GAS-1242 Instructions

Supplier 10 Day Notification Return Instructions

Complete all information at top of Form GAS-1242 including legal name, mailing address, city, state, zip code, account number, month/year of return, telephone number, and fax number. This return is due to be filed within 10 business days after the due date of the supplier return, which is the 22nd of each month.

North Carolina General Statute 105-449.98 requires a supplier to notify the Department within 10 business days after a return is due if any licensed distributor or licensed importer failed to pay the tax due to the supplier when the supplier filed the return. This notification is to be filed even if the licensed distributor or licensed supplier pays the tax within the 10 business days, but after the due date.

Complete all columns listing the account number of the licensed distributor or licensed importer, the licensed distributor or licensed importer name, product types (use the product codes), the number of taxable gallons, the amount and date paid (if a partial payment is made or a payment is made after the due date) and comments. **There should be a line item for each product type.**

In order to meet the 10 business day requirement, this notification may be faxed at the number listed below.

Be sure to date and sign the notification prior to submitting it to the Department.

MAIL TO:

North Carolina Department of Revenue
Excise Tax Division
3301 Terminal Drive, Suite 125
Raleigh, North Carolina 27604

QUESTIONS:

Contact the Excise Tax Division at:
Telephone Number (919) 707-7500
Toll Free Number (877) 308-9092
Fax Number (919) 250-7898