

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-1259 Motor Fuel Backup Tax Return

Legal Name (First 36 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 - Computation of Tax

	Gasoline	Undyed Diesel	Dyed Diesel	Undyed Kerosene	Dyed Kerosene	Jet Fuel and AvGas	Total
1. Motor fuel road tax due (Multiply Part 2, Line 12 by road tax rate)							
2. Motor fuel inspection tax due (Multiply Part 2, Line 13 by \$0.0025)							
3. Adjustments (See instructions) ▶							
4. Total road and inspection taxes due (Add Lines 1, 2, and 3)							
5. Penalty (See instructions)							
6. Interest (See instructions) ▶							
7. Total amount due (Add Lines 4, 5, and 6)							\$

Part 2 - Gallonage Summary

	Gasoline	Undyed Diesel	Dyed Diesel	Undyed Kerosene	Dyed Kerosene	Jet Fuel and AvGas	Total
8. Dyed diesel or dyed kerosene gallons sold for taxable purposes <i>(From GAS-1259DS, Schedules 5R and 5S)</i> ▶ 8.							
9. Gallons claimed as exempt or refunded but used for taxable purposes <i>(From GAS-1259DS, Schedules 5U & 5V)</i> ▶ 9.							
10. Gallons diverted from the destination state recorded on the shipping document <i>(From GAS-1259DS, Schedule 5W)</i> ▶ 10.							
11. Dyed diesel and dyed kerosene gallons diverted from the destination state recorded on the shipping document <i>(From GAS-1259DS, Schedule 5W)</i> ▶ 11.							
12. Gallons subject to road tax <i>(Add Lines 8, 9, and 10)</i> 12.							
13. Gallons subject to inspection tax <i>(Add Lines 8, 10, and 11)</i> 13.							

Signature: _____ Title: _____ Date: _____

I certify that, to the best of my knowledge, this return is accurate and complete.

Backup tax returns are due by the 22nd day after the end 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
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