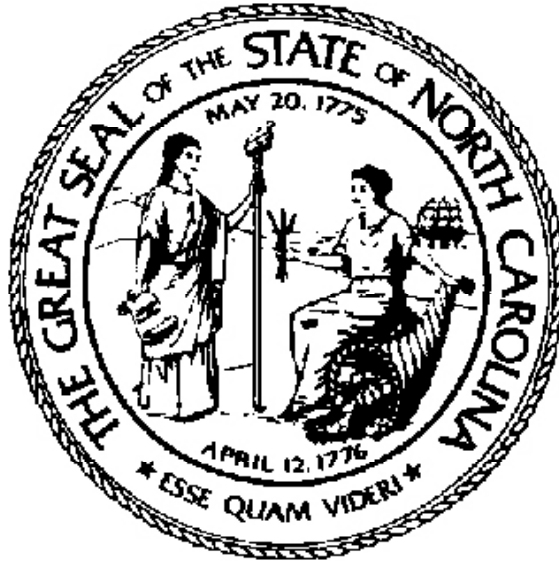


# ***NORTH CAROLINA FUEL TAX APPLICATION***



***Refiner  
Terminal Operator  
Supplier  
Distributor  
Importer  
Exporter  
Blender  
Fuel Alcohol Provider  
Biodiesel Provider  
Alternative Fuel Provider  
Retailer of Alternative Fuel  
Bulk-End User of Alternative Fuel  
Kerosene Distributor  
Kerosene Supplier  
Dyed Diesel Distributor  
Transporter***

### **Who Must Apply**

Businesses storing, delivering, or selling fuel in North Carolina may be required to have a license under Chapter 105, Articles 36C, 36D, and Chapter 119, Article 3 of the North Carolina General Statutes. This application must be completed by any person engaging in or conducting business involving fuel in the State of North Carolina who is required to hold one or more of the following licenses: Refiner, Terminal Operator, Supplier, Distributor, Importer, Exporter, Blender, Fuel Alcohol Provider, Biodiesel Provider, Alternative Fuel Provider, Retailer of Alternative Fuel, Bulk End-User of Alternative Fuel, Kerosene Distributor, Kerosene Supplier, Dyed Diesel Distributor, and Transporter.

### **Important**

If this business is a corporation, LLC, LLP, or located in another state or country, the following documents **must be included** with the application before it will be processed:

1. Copy of Articles of Incorporation,
2. LLC or LLP Operating Agreement,
3. Charter, and
4. Certificate of Authority To Do Business

**\*\*\*Failure to include this documentation with your application will delay the processing of your license.\*\*\***

### **Bonds**

The Excise Tax Division will accept surety bonds on GAS-1212, Motor Fuels Tax Liability Bond, executed by any surety company licensed to do business in North Carolina. A bond secured by an irrevocable letter of credit will be accepted provided that it is executed on the Irrevocable Letter of Credit Template, reproduced on the financial institutions letterhead, by a financial institution authorized to do business in North Carolina.

Bond forms are available in the back of this booklet or they may be obtained on the Department's website at [www.ncdor.gov](http://www.ncdor.gov).

### **Electronic Filing Mandate**

Effective July 1, 2008 all returns with schedule data information are required to be filed electronically. There are two (2) options for electronic filing: EDI and web. EDI filing is available to taxpayers licensed as a supplier, terminal operator, or transporter. All returns are available to be filed on the Department's website at [www.ncdor.gov](http://www.ncdor.gov). Once licensed, an access code letter will be mailed to the licensee to provide access for electronic filing. Contact the Division at [edicoordinator@ncdor.gov](mailto:edicoordinator@ncdor.gov) to file a supplier, terminal operator, or motor fuels transporter return by EDI.

### **License Types**

**Refiner** means any person who owns, operates or controls a facility used to process crude oil, unfinished oils, natural gas liquids, or other hydrocarbons into motor fuel and from which motor fuel may be removed by pipeline, vessel, or at a rack. In addition, a person who produces more than 6,000,000 gallons of fuel alcohol or biodiesel during a calendar year is classified as a refiner. **A refiner who transports any motor fuel for hire by means of a transport truck must also obtain a license as a Motor Fuel Transporter.** GAS-1207, Motor Fuels Refiner Return, is required to be filed by all refiners and is due by the 22nd day following the end of the month.

*A bond in the amount of \$2,000,000 is required to obtain a refiner license.*

**Terminal Operator** means a person who owns, operates or controls a motor fuel storage and distribution facility that has been assigned a terminal control number by the Internal Revenue Service, is supplied by pipeline or marine vessel, and from which motor fuel, jet fuel, or aviation gasoline may be removed at a rack. GAS-1204, Monthly Terminal Operator Return, is required to be filed by all terminal operators and is due by the 22nd day following the end of the month. GAS-1209, Annual Terminal Operator Return, is required to be filed by in-state terminal operators only and is due by February 14th of each year.

*A bond in the amount of \$2,000,000 is required to obtain a terminal operator license.*

**Supplier** means a position holder or a person who receives motor fuel pursuant to a two-party exchange and is required to collect and remit tax on motor fuel removed from a terminal/refinery rack. There are three types of supplier licenses: elective, permissive, and in-state only. The applicant is required to identify the license type based on their activity. **A supplier who**

**transports any motor fuel for hire by means of a transport truck must also obtain a license as a Motor Fuel Transporter.** Gas-1202, Motor Fuels Supplier Return, is required to be filed by all suppliers and is due by the 22nd day following the end of the month.

*A bond in the amount of \$2,000,000 is required to obtain a supplier license.*

**Distributor** means a person who acquires motor fuel from a supplier or from another distributor for subsequent sale. This license is optional for distributors who purchase motor fuel in North Carolina for distribution in the State. A distributor who purchases motor fuel from an elective or permissive supplier at an out-of-state terminal for import into North Carolina or purchases motor fuel from an elective or permissive supplier at an in-state terminal for export from North Carolina is required to obtain a distributor license. **A distributor who transports any motor fuel for hire by means of a transport truck must also obtain a license as a Motor Fuel Transporter.** Distributors may file Gas-1239, Bulk Plant Exporter Return, if exports are made from the bulk plant. Gas-1259, Motor Fuels Backup Tax Return, is required to be filed to report all motor fuel that was diverted to a state other than that which appears on the bill of lading. These returns are due by the 22nd day following the end of the month.

*A bond in the amount of two times the average monthly motor fuel tax liability, minimum \$2,000 maximum \$500,000, is required to obtain a distributor license.*

**Importer** means any person engaged in the practice of importing motor fuel. Motor fuel delivered into North Carolina from out-of-state by or for the seller constitutes an import by the seller. Motor fuel delivered into North Carolina from out-of-state by or for the purchaser constitutes an import by the purchaser. There are three types of importers: Bonded, Occasional and Tank wagon. A **bonded importer** is a person, other than a supplier, who imports motor fuel removed from a terminal located in another state for which that state does not require the seller of the fuel to collect motor fuel tax on the removal either at that state's rate or the rate of the destination state; or the supplier is neither elective nor permissive. An **occasional importer** is any of the following: a distributor that imports motor fuel on an average basis of no more than once a month, a bulk-end user that acquires motor fuel for import from a bulk plant and is not required to be licensed as a bonded importer, or a distributor that imports motor fuel for use in a race car. A **tank wagon importer** is a person who imports, by means of a tank wagon only, motor fuel that is removed from a terminal or a bulk plant located in another state. **An importer who transports any motor fuel for hire by means of a transport truck must also obtain a license as a Motor Fuel Transporter.** Gas-1219, Motor Fuels Importer Return, is required to be filed by all importers. This return is due by the 22nd day following the end of the month for Bonded Importers and Tank Wagon Importers. Occasional Importers must file this return by the 3rd day following the end of the month.

*A bond in the amount of two times the average monthly motor fuel tax liability, minimum \$2,000 maximum \$500,000, is required to obtain an occasional or tank wagon importer license. A bond in the amount of \$2,000,000 is required to obtain a bonded importer license.*

**Exporter** means any person engaged in the practice of exporting motor fuel. Motor fuel delivered out-of-state by or for the seller constitutes an export by the seller. Motor fuel delivered out-of-state by or for the purchaser constitutes an export by the purchaser. **An exporter who transports any motor fuel for hire by means of a transport truck must also obtain a license as a Motor Fuel Transporter.** There are no reporting requirements for this license type.

*There are no bonding requirements for obtaining an exporter license.*

**Blender** means any person who produces a mixture composed of gasoline or diesel fuel and another liquid, other than an additive, that can be used as a fuel in a highway vehicle. The commingling of products during transportation in a pipeline is not considered blending. **A blender who transports any motor fuel for hire by means of a transport truck must also obtain a license as a Motor Fuel Transporter.** Gas-1260, Blender Return, is required to be filed by all blenders and is due by the 22nd day following the end of the month.

*A bond is required for a blender license only if the applicant's average expected annual tax liability is at least \$2,000. When a bond is required, the bond amount is two times the average monthly motor fuel tax liability, minimum \$2,000 maximum \$500,000.*

**Fuel Alcohol Provider** means a person who either produces an average of no more than 500,000 gallons of fuel alcohol per month during a calendar year, or a person who imports fuel alcohol outside the terminal transfer system by means of a marine vessel, a transport truck, a railroad tank car, or a tank wagon. **A fuel alcohol provider who transports any motor fuel for hire by means of a transport truck must also obtain a license as a Motor Fuel Transporter.** Gas-1264, Fuel Alcohol Provider Return, is required to be filed by all fuel alcohol providers and is due by the 22nd day following the end of the month.

*A bond is required for a fuel alcohol provider license only if the applicant's average expected annual tax liability is at least \$2,000. When a bond is required, the bond amount is two times the average monthly motor fuel tax liability, minimum \$2,000 maximum \$500,000.*

**Biodiesel Provider** means a person who either produces an average of no more than 500,000 gallons of biodiesel per month during a calendar year, or a person who imports biodiesel outside the terminal transfer system by means of a marine vessel, a transport truck, a railroad tank car, or a tank wagon. **A biodiesel provider who transports any motor fuel for hire by means of a transport truck must also obtain a license as a Motor Fuel Transporter.** Gas-1264, Biodiesel Provider Return, is required to be filed by all biodiesel providers and is due by the 22nd day following the end of the month.

*A bond is required for a biodiesel provider license only if the applicant's average expected annual tax liability is at least \$2,000. When a bond is required, the bond amount is two times the average monthly motor fuel tax liability, minimum \$2,000 maximum \$500,000.*

**Alternative Fuel Provider** means any person who does one or more of the following:

1. Acquires alternative fuel for sale or delivery to a bulk end user or a retailer;
2. Maintains storage facilities for alternative fuel, part or all of which the person uses or sells to someone other than a bulk end-user or a retailer to operate a highway vehicle;
3. Sells alternative fuel and uses part of the fuel acquired for sale to operate a highway vehicle by means of a fuel supply line from the cargo tank of the vehicle to the engine of the vehicle; or,
4. Imports alternative fuel to this State, by a means other than the usual tank or receptacle connected with the engine of a highway vehicle, for use by that person to operate a highway vehicle.

Gas-1252, Alternative Fuels Provider Return, is required to be filed by all alternative fuel providers and is due by the 22nd day following the end of the month.

*A bond in the amount of two times the average monthly motor fuel tax liability, minimum \$2,000 maximum \$500,000, is required to obtain an alternative fuel provider license.*

**Retailer of Alternative Fuel** means a person who maintains storage facilities for alternative fuel and who sells the fuel at retail or dispenses the fuel at a retail location to operate a highway vehicle. Gas-1258, Retailer of Alternative Fuels Return, is required to be filed by all retailers of alternative fuel and is due by the last day of the month following the end of the quarter.

*A bond is required for a retailer of alternative fuel license only if the applicant intends to store highway and nonhighway alternative fuel in the same storage facility. When a bond is required, the bond amount is two times the average monthly motor fuel tax liability, minimum \$2,000 maximum \$500,000.*

**Bulk End-user of Alternative Fuel** means a person who maintains storage facilities for alternative fuel and uses part or all of the stored fuel to operate a highway vehicle. Gas-1254, Bulk End-user of Alternative Fuels Return, is required to be filed by all bulk end-users of alternative fuel and is due by the last day of the month following the end of the quarter.

*A bond is required for a bulk end-user of alternative fuel license only if the applicant intends to store highway and nonhighway alternative fuel in the same storage facility. When a bond is required, the bond amount is two times the average monthly motor fuel tax liability, minimum \$2,000 maximum \$500,000.*

**Kerosene Distributor** means any person who acquires kerosene from any of the following licensees for subsequent sale:

1. A supplier required to be licensed under Article 36C,
2. A kerosene supplier, or
3. Another kerosene distributor.

There are no reporting requirements for this license type.

*The amount of bond required of a kerosene distributor licensed under G.S. 119-15.1 is based on the kerosene distributor's average monthly taxable sales and use of kerosene in North Carolina as follows:*

From	1 to	60,000	gallons per month	\$	500
From	60,001 to	100,000	gallons per month		1,000
From	100,001 to	300,000	gallons per month		2,500
From	300,001 to	600,000	gallons per month		5,000
From	600,001 to	900,000	gallons per month		7,500
From	900,001 to	1,200,000	gallons per month		10,000
From	1,200,001 to	1,500,000	gallons per month		12,500
From	1,500,001 to	1,800,000	gallons per month		15,000
From	1,800,001 to	2,000,000	gallons per month		17,500
From	2,000,001 and over		gallons per month		20,000

**Kerosene Supplier** means any person who does either of the following:

1. Supplies both kerosene and motor fuel and is required to be licensed under Article 36C, or
2. Maintains storage facilities for kerosene to be used to fuel an airplane and is not required to be licensed as a supplier under Article 36C.

**Gas-1288, Kerosene Supplier Return**, is required to be filed by all kerosene suppliers and is due by the 22nd day following the end of the month.

*The amount of bond required of a kerosene supplier licensed under G.S. 119-15.1 is based on the kerosene supplier's average monthly taxable sales and use of kerosene in North Carolina as follows:*

From	1 to	60,000	gallons per month	\$	500
From	60,001 to	100,000	gallons per month		1,000
From	100,001 to	300,000	gallons per month		2,500
From	300,001 to	600,000	gallons per month		5,000
From	600,001 to	900,000	gallons per month		7,500
From	900,001 to	1,200,000	gallons per month		10,000
From	1,200,001 to	1,500,000	gallons per month		12,500
From	1,500,001 to	1,800,000	gallons per month		15,000
From	1,800,001 to	2,000,000	gallons per month		17,500
From	2,000,001 and over		gallons per month		20,000

**Dyed Diesel Fuel Distributor** means any person who acquires dyed diesel fuel from either of the following:

1. A person who is not required to be licensed under Article 36C and who maintains storage facilities for dyed diesel fuel to be used for nonhighway purposes, or
2. Another dyed diesel fuel distributor.

**Gas-1219, Motor Fuels Importer Return**, is required to be filed by all dyed diesel fuel distributors who import dyed diesel fuel into North Carolina. This return is due by the 22nd day following the end of the month and should be reported on a Tank Wagon Importer Return.

*The amount of bond required of a dyed diesel fuel distributor licensed under G.S. 119-15.1 is based on the dyed diesel fuel distributor's average monthly taxable sales and use of dyed diesel in North Carolina as follows:*

From	1 to	60,000	gallons per month	\$	500
From	60,001 to	100,000	gallons per month		1,000
From	100,001 to	300,000	gallons per month		2,500
From	300,001 to	600,000	gallons per month		5,000
From	600,001 to	900,000	gallons per month		7,500
From	900,001 to	1,200,000	gallons per month		10,000
From	1,200,001 to	1,500,000	gallons per month		12,500
From	1,500,001 to	1,800,000	gallons per month		15,000
From	1,800,001 to	2,000,000	gallons per month		17,500
From	2,000,001 and over		gallons per month		20,000

**Transporter** means any person who engages in the business of transporting reportable petroleum products for hire by pipeline, marine vessel, railroad tank car, or transport truck. All movements of fuel, whether interstate or intrastate, must be reported. Please note: Transporting reportable petroleum products by means of a tank wagon is not required to be reported on the transporter return. **Gas-1301, Motor Fuels Transporter Return**, is required to be filed by all motor fuel transporters and is due by the 22nd day following the end of the month.

*There are no bonding requirements for obtaining a transporter's license.*

**Registration Application**  
**Motor Fuel Tax License**  
*North Carolina Department of Revenue*

**Part 1. Identifying Information**

1. Type of Ownership:  Proprietorship  C Corp.  S Corp.  LLC  Partnership  LLP  Fiduciary  Other(Identify) \_\_\_\_\_  
 If a corporation or LLC, State of Incorporation \_\_\_\_\_ Date \_\_\_\_\_ Corporate or LLC Number \_\_\_\_\_

**Attach copy of Articles of Incorporation, LLC or LLP Operating Agreement, Charter and Certificate of Authority To Do Business**

2. Legal Name \_\_\_\_\_

3. Trade Name (DBA Name) \_\_\_\_\_

4. Business Location Street \_\_\_\_\_  
 (Not P.O. Box Number) City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_ County \_\_\_\_\_

5. Mailing Address Street or P.O. Box \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

6. Email Address \_\_\_\_\_

7. Location of Records Street \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

8. Licensing Contact Name \_\_\_\_\_  
Telephone Number \_\_\_\_\_ Fax Number \_\_\_\_\_

9. Filing Contact Name \_\_\_\_\_  
Telephone Number \_\_\_\_\_ Fax Number \_\_\_\_\_

10. Preparer Mailing Address Name \_\_\_\_\_  
Street or P.O. Box \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_  
Email Address \_\_\_\_\_

11. Federal Employer's Identification Number (FEIN)    -                     

**Part 2. Ownership Information**

**Each corporate officer, principal, manager, partner or owner must complete the information requested below.  
 If needed, attach additional sheet(s) to provide the information requested in this application.**

**(Fill in applicable circle for title)**       President       Manager       Member       Partner       Owner

1. Full Name (First, Middle, Last) \_\_\_\_\_

2. Residence Address (Street address, City, State, and Zip code) \_\_\_\_\_

3. Telephone (Residence) \_\_\_\_\_

4. Telephone (Business) \_\_\_\_\_

5. Social Security Number \_\_\_\_\_

       -      -         

6. Driver's License Number & State \_\_\_\_\_

**I certify that, to the best of my knowledge, the information contained on Lines 1 through 6 is correct.**

7. Signature (Recommended for companies not publicly traded) \_\_\_\_\_

(Fill in applicable circle for title)     Vice-President     Manager     Member     Partner     Co-Owner

8. Full Name (First, Middle, Last)

9. Residence Address (Street address, City, State, and Zip code)

10. Telephone (Residence)

11. Telephone (Business)

12. Social Security Number

□□□□ - □□ - □□□□□□

13. Driver's License Number & State

(Fill in applicable circle for title)     Secretary     Manager     Member     Partner

14. Full Name (First, Middle, Last)

15. Residence Address (Street address, City, State, and Zip code)

16. Telephone (Residence)

17. Telephone (Business)

18. Social Security Number

□□□□ - □□ - □□□□□□

19. Driver's License Number & State

(Fill in applicable circle for title)     Treasurer     Manager     Member     Partner

20. Full Name (First, Middle, Last)

21. Residence Address (Street address, City, State, and Zip code)

22. Telephone (Residence)

23. Telephone (Business)

24. Social Security Number

□□□□ - □□ - □□□□□□

25. Driver's License Number & State

26. List full name of directors (Attach additional sheets if necessary.)

Address (Mailing address, City, State, and Zip code)

27. List full name of shareholders with controlling interest in corporation

Address (Mailing address, City, State, and Zip code)

If there are 15 or less shareholders, all shareholders have a controlling interest. If there are more than 15 shareholders, shareholders with 5% or more ownership have a controlling interest.

28. Has the corporation, LLC, LLP, partnership, or any officers, members, controlling shareholders of the corporation or owners of the business been convicted of any felony or misdemeanor involving motor fuels?

Yes     No    (If yes, please explain.)

29. Name of bank or financial institution that you will use to pay the motor fuel tax:

Name \_\_\_\_\_ Bank Account Number \_\_\_\_\_  
 Street or P.O. Box \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_  
 Telephone Number \_\_\_\_\_ Fax Number \_\_\_\_\_

30. List other business licenses or permits held by the corporation, LLC, partnership, or proprietorship

31. If your business is based in another state, list name, address, telephone number, and fax number of the North Carolina registered agent.

Name \_\_\_\_\_  
 Street or P.O. Box \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_  
 Telephone Number \_\_\_\_\_ Fax Number \_\_\_\_\_

32. Indicate the states in which you do business.

33. Date business started in this state for which a license is requested.

/  /

34. Has the corporation, LLC, LLP, partnership, or proprietorship now or in the past conducted any other businesses using a DBA?

Yes  No (If yes, please list DBA used.)

35. Does the corporation, LLC, LLP, partnership, or proprietorship own any property in this state?

Yes  No (If yes, please describe.)

36. Does any officer, director, member, controlling shareholder, partner, or owner own or control any petroleum business which operates in this state or any other state (e.g., other refiners, suppliers, distributors, transportation company, retail outlets, terminal operations, etc.)?

Yes  No (If yes, please explain.)

37. Does any officer, director, member, controlling shareholder, partner, or owner own or control any petroleum transport equipment which operates in this state or any other state?

Yes  No (If yes, please explain.)

38. List any current or previous officer, director, member, controlling shareholder, partner, or owner of any entity who holds or has held, within the last seven years, a North Carolina motor fuel license.

Please provide the information requested to the right for each person listed.	State	Account Number	Relationship to account holder
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39. If business was acquired, from whom was it acquired?

List type of fuel and number of gallons in the storage tanks at the time of purchase. (Attach additional sheets if necessary.)

Propane	<input type="text"/>	Aviation Gasoline	<input type="text"/>	Low Sulfur Dyed Diesel	<input type="text"/>
Gasoline	<input type="text"/>	Jet Fuel	<input type="text"/>	Undyed Biodiesel	<input type="text"/>
Dyed Kerosene	<input type="text"/>	Undyed Kerosene	<input type="text"/>	Dyed Biodiesel	<input type="text"/>
Fuel Alcohol	<input type="text"/>	Low Sulfur Diesel	<input type="text"/>		
Gasohol	<input type="text"/>	High Sulfur Dyed Diesel	<input type="text"/>		



**Part 3. Business Operations Information**

\*\*\*List the type(s) of license for which you are applying. Complete the section(s) below for license type(s) requested. (See instructions.)\*\*\*

**Refiner License**

List Federal 637 Number:

- Yes  No 1. Do you have any petroleum product refining capabilities? List each state. \_\_\_\_\_
2. List the locations of all refineries in North Carolina from which you intend to refine petroleum products. (Attach additional sheets if necessary.)

\_\_\_\_\_

3. Estimated monthly gallons of refined petroleum products disbursed from in-state refineries only.
- |                    |                      |                   |                      |                  |                      |
|--------------------|----------------------|-------------------|----------------------|------------------|----------------------|
| Gasoline           | <input type="text"/> | Dyed Kerosene     | <input type="text"/> | Propane          | <input type="text"/> |
| Low Sulfur Diesel  | <input type="text"/> | Jet Fuel          | <input type="text"/> | Undyed Biodiesel | <input type="text"/> |
| High Sulfur Diesel | <input type="text"/> | Aviation Gasoline | <input type="text"/> | Dyed Biodiesel   | <input type="text"/> |
| Undyed Kerosene    | <input type="text"/> | Fuel Alcohol      | <input type="text"/> |                  |                      |

- Yes  No 4. Do you lease storage facilities in a terminal in North Carolina?
5. From whom and where do you lease the storage facilities? (Attach additional sheets if necessary.)

\_\_\_\_\_

- Yes  No 6. Do you plan to import petroleum products into North Carolina?
7. Indicate the type of petroleum products imported into North Carolina.
- |  |                                       |   |  |
|--|---------------------------------------|---|--|
| <input type="radio"/> Gasoline           | <input type="radio"/> Undyed Kerosene | <input type="radio"/> Aviation Gasoline | <input type="radio"/> Undyed Biodiesel |
| <input type="radio"/> Low Sulfur Diesel  | <input type="radio"/> Dyed Kerosene   | <input type="radio"/> Fuel Alcohol      | <input type="radio"/> Dyed Biodiesel   |
| <input type="radio"/> High Sulfur Diesel | <input type="radio"/> Jet Fuel        | <input type="radio"/> Propane           |  |
8. Indicate the means of transport for this imported product.
- |   |   |  |
|---|---|--|
| <input type="radio"/> Seagoing Vessel/Barge | <input type="radio"/> Transport Truck   | <input type="radio"/> Tank Wagon             |
| <input type="radio"/> Pipeline              | <input type="radio"/> Railroad Tank Car | <input type="radio"/> Other - Describe _____ |
9. List the states from which you import petroleum products and your license number in those states. (Attach additional sheets if necessary.)

\_\_\_\_\_

- Yes  No 10. Do you plan to export petroleum products out of North Carolina?
11. Indicate the type of petroleum products exported from this state.
- |  |                                       |   |  |
|--|---------------------------------------|---|--|
| <input type="radio"/> Gasoline           | <input type="radio"/> Undyed Kerosene | <input type="radio"/> Aviation Gasoline | <input type="radio"/> Undyed Biodiesel |
| <input type="radio"/> Low Sulfur Diesel  | <input type="radio"/> Dyed Kerosene   | <input type="radio"/> Fuel Alcohol      | <input type="radio"/> Dyed Biodiesel   |
| <input type="radio"/> High Sulfur Diesel | <input type="radio"/> Jet Fuel        | <input type="radio"/> Propane           |  |

**Terminal Operator License**

List Federal 637 Number:

- Yes  No 12. Do you own or operate a terminal in North Carolina?
- Yes  No 13. Do you own or operate a terminal in another state from which petroleum products are delivered to North Carolina?
14. List the physical terminal address, along with the federal terminal control number (TCN), for each terminal selling petroleum product with a North Carolina destination. (Attach additional sheets if necessary.)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

15. List all position holders/suppliers owning product in your terminal(s). (Attach additional sheets if necessary.)
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

16. Indicate the type of petroleum products imported into North Carolina.

- |  |                                       |   |  |
|--|---------------------------------------|---|--|
| <input type="radio"/> Gasoline           | <input type="radio"/> Undyed Kerosene | <input type="radio"/> Aviation Gasoline | <input type="radio"/> Undyed Biodiesel |
| <input type="radio"/> Low Sulfur Diesel  | <input type="radio"/> Dyed Kerosene   | <input type="radio"/> Fuel Alcohol      | <input type="radio"/> Dyed Biodiesel   |
| <input type="radio"/> High Sulfur Diesel | <input type="radio"/> Jet Fuel        | <input type="radio"/> Propane           |  |

**Supplier License**

List Federal 637 Number:

Yes  No 17. Do you lease storage facilities in a terminal in North Carolina?

18. From whom and where do you lease the storage facilities? (Attach additional sheets if necessary.)

\_\_\_\_\_

\_\_\_\_\_

Yes  No 19. Do you plan to import petroleum products into North Carolina?

20. Indicate the type of petroleum products imported into North Carolina.

- |  |                                       |   |  |
|--|---------------------------------------|---|--|
| <input type="radio"/> Gasoline           | <input type="radio"/> Undyed Kerosene | <input type="radio"/> Aviation Gasoline | <input type="radio"/> Undyed Biodiesel |
| <input type="radio"/> Low Sulfur Diesel  | <input type="radio"/> Dyed Kerosene   | <input type="radio"/> Fuel Alcohol      | <input type="radio"/> Dyed Biodiesel   |
| <input type="radio"/> High Sulfur Diesel | <input type="radio"/> Jet Fuel        | <input type="radio"/> Propane           |  |

21. Indicate the means of transport for this imported product.

- |   |   |  |
|---|---|--|
| <input type="radio"/> Seagoing Vessel/Barge | <input type="radio"/> Transport Truck   | <input type="radio"/> Tank Wagon             |
| <input type="radio"/> Pipeline              | <input type="radio"/> Railroad Tank Car | <input type="radio"/> Other - Describe _____ |

22. List the states from which you import petroleum products and your license number in those states. (Attach additional sheets if necessary.)

\_\_\_\_\_

\_\_\_\_\_

23. Estimate the number of taxable gallons that will be sold or used in North Carolina during an average month.

Gasoline	<input type="text"/>	Dyed Kerosene	<input type="text"/>	Propane	<input type="text"/>
Low Sulfur Diesel	<input type="text"/>	Jet Fuel	<input type="text"/>	Undyed Biodiesel	<input type="text"/>
High Sulfur Diesel	<input type="text"/>	Aviation Gasoline	<input type="text"/>	Dyed Biodiesel	<input type="text"/>
Undyed Kerosene	<input type="text"/>	Fuel Alcohol	<input type="text"/>		

Yes  No 24. Do you plan to export petroleum products out of North Carolina?

25. Indicate the type of petroleum products exported from North Carolina.

- |  |                                       |   |  |
|--|---------------------------------------|---|--|
| <input type="radio"/> Gasoline           | <input type="radio"/> Undyed Kerosene | <input type="radio"/> Aviation Gasoline | <input type="radio"/> Undyed Biodiesel |
| <input type="radio"/> Low Sulfur Diesel  | <input type="radio"/> Dyed Kerosene   | <input type="radio"/> Fuel Alcohol      | <input type="radio"/> Dyed Biodiesel   |
| <input type="radio"/> High Sulfur Diesel | <input type="radio"/> Jet Fuel        | <input type="radio"/> Propane           |  |

26. Indicate the means of transport for this exported product.

- |   |   |  |
|---|---|--|
| <input type="radio"/> Seagoing Vessel/Barge | <input type="radio"/> Transport Truck   | <input type="radio"/> Tank Wagon             |
| <input type="radio"/> Pipeline              | <input type="radio"/> Railroad Tank Car | <input type="radio"/> Other - Describe _____ |

27. List the destination states for exported petroleum products and the license number in those states. (Attach additional sheets if necessary.)

\_\_\_\_\_

\_\_\_\_\_

Yes  No 28. Are you a shipper of record on one of the commercial pipelines serving North Carolina?

29. What other types of operations will you be engaged in?

- |  |  |  |
|--|--|--|
| <input type="radio"/> Exchanges                | <input type="radio"/> Direct shipments         | <input type="radio"/> Other - Describe _____ |
| <input type="radio"/> Sales on consignment     | <input type="radio"/> Sell petroleum products  |  |
| <input type="radio"/> Operate service stations | <input type="radio"/> Trade petroleum products |  |

30. Provide the following information about suppliers from whom you purchase motor fuel and exchange partners from whom you receive motor fuel. (Attach additional sheets if necessary.)

<u>Name</u>	<u>Supplier</u>	<u>Exchange Partner</u>	<u>Shipping/Delivery Point</u>	<u>Product</u>
_____	<input type="radio"/>	<input type="radio"/>	_____	_____
_____	<input type="radio"/>	<input type="radio"/>	_____	_____
_____	<input type="radio"/>	<input type="radio"/>	_____	_____

**Supplier Election (Tax at the Rack)**

Suppliers may elect to collect North Carolina's excise tax on imported fuel from out-of-state terminals. Once this election is made, suppliers must collect excise taxes on all reportable petroleum products removed from out-of-state terminals which reflect North Carolina as the destination state on the shipping documents.

31. Indicate the type of supplier license you are requesting.
- Elective Supplier** is required to be licensed in North Carolina and elects to collect motor fuel excise tax on fuel imported from out-of-state terminals that have North Carolina as its destination.
  - Permissive Supplier** is an out-of-state supplier that is not required to be licensed in North Carolina but elects to be licensed and collect motor fuel excise tax on fuel imported from out-of-state terminals that have North Carolina as its destination.
  - In-State Only Supplier** is required to be licensed in North Carolina but does not elect to collect motor fuel excise tax on fuel imported from out-of-state terminals that have North Carolina as its destination.

**Distributor License**

List Federal 637 Number (If applicable):

- Yes  No 32. Do you maintain bulk storage facilities in North Carolina?
33. Where is your bulk storage located? \_\_\_\_\_
34. Fuel Storage Capacity: Above Ground \_\_\_\_\_ Below Ground \_\_\_\_\_
35. If no bulk storage facility is owned, explain storage arrangements. \_\_\_\_\_

- Yes  No 36. Do you plan to import petroleum products into North Carolina?
37. Indicate the type of petroleum products imported into North Carolina.
- |  |                                       |   |  |
|--|---------------------------------------|---|--|
| <input type="radio"/> Gasoline           | <input type="radio"/> Undyed Kerosene | <input type="radio"/> Aviation Gasoline | <input type="radio"/> Undyed Biodiesel |
| <input type="radio"/> Low Sulfur Diesel  | <input type="radio"/> Dyed Kerosene   | <input type="radio"/> Fuel Alcohol      | <input type="radio"/> Dyed Biodiesel   |
| <input type="radio"/> High Sulfur Diesel | <input type="radio"/> Jet Fuel        | <input type="radio"/> Propane           |  |
38. Indicate the means of transport for this imported product.
- |   |   |  |
|---|---|--|
| <input type="radio"/> Seagoing Vessel/Barge | <input type="radio"/> Transport Truck   | <input type="radio"/> Tank Wagon             |
| <input type="radio"/> Pipeline              | <input type="radio"/> Railroad Tank Car | <input type="radio"/> Other - Describe _____ |
39. List the states from which you import petroleum products and your license number in those states. (Attach additional sheets if necessary.)
- \_\_\_\_\_
- \_\_\_\_\_

40. Estimate the number of taxable gallons that will be sold or used in North Carolina during an average month.
- |                    |  |                   |  |                  |  |
|--------------------|--|-------------------|--|------------------|--|
| Gasoline           | <input style="width: 100px;" type="text"/> | Dyed Kerosene     | <input style="width: 100px;" type="text"/> | Propane          | <input style="width: 100px;" type="text"/> |
| Low Sulfur Diesel  | <input style="width: 100px;" type="text"/> | Jet Fuel          | <input style="width: 100px;" type="text"/> | Undyed Biodiesel | <input style="width: 100px;" type="text"/> |
| High Sulfur Diesel | <input style="width: 100px;" type="text"/> | Aviation Gasoline | <input style="width: 100px;" type="text"/> | Dyed Biodiesel   | <input style="width: 100px;" type="text"/> |
| Undyed Kerosene    | <input style="width: 100px;" type="text"/> | Fuel Alcohol      | <input style="width: 100px;" type="text"/> |                  |  |

- Yes  No 41. Do you plan to export petroleum products out of North Carolina?
42. Indicate the type of petroleum products exported from North Carolina.
- |  |                                       |   |  |
|--|---------------------------------------|---|--|
| <input type="radio"/> Gasoline           | <input type="radio"/> Undyed Kerosene | <input type="radio"/> Aviation Gasoline | <input type="radio"/> Undyed Biodiesel |
| <input type="radio"/> Low Sulfur Diesel  | <input type="radio"/> Dyed Kerosene   | <input type="radio"/> Fuel Alcohol      | <input type="radio"/> Dyed Biodiesel   |
| <input type="radio"/> High Sulfur Diesel | <input type="radio"/> Jet Fuel        | <input type="radio"/> Propane           |  |
43. Indicate the means of transport for this exported product.
- |   |   |  |
|---|---|--|
| <input type="radio"/> Seagoing Vessel/Barge | <input type="radio"/> Transport Truck   | <input type="radio"/> Tank Wagon             |
| <input type="radio"/> Pipeline              | <input type="radio"/> Railroad Tank Car | <input type="radio"/> Other - Describe _____ |
44. List the destination states for exported petroleum products and your license number in those states. (Attach additional sheets if necessary.)
- \_\_\_\_\_
- \_\_\_\_\_

- Yes  No 45. Are you a shipper of record on one of the commercial pipelines serving North Carolina?
46. What other types of operations will you be engaged in?
- |  |  |  |
|--|--|--|
| <input type="radio"/> Exchanges                | <input type="radio"/> Direct shipments         | <input type="radio"/> Other - Describe _____ |
| <input type="radio"/> Sales on consignment     | <input type="radio"/> Sell petroleum products  |  |
| <input type="radio"/> Operate service stations | <input type="radio"/> Trade petroleum products |  |

47. Provide the following information about suppliers from whom you purchase motor fuels and exchange partners from whom you receive motor fuel. (Attach additional sheets if necessary.)

<u>Name</u>	<u>Supplier</u>	<u>Exchange Partner</u>	<u>Shipping/Delivery Point</u>	<u>Product</u>
_____	<input type="radio"/>	<input type="radio"/>	_____	_____
_____	<input type="radio"/>	<input type="radio"/>	_____	_____
_____	<input type="radio"/>	<input type="radio"/>	_____	_____

**Importer License**

List Federal 637 Number (If applicable):

- Yes  No 48. Do you maintain bulk storage facilities in North Carolina?  
 49. Where will your bulk storage be located? \_\_\_\_\_  
 50. Fuel Storage Capacity: Above Ground \_\_\_\_\_ Below Ground \_\_\_\_\_  
 51. If no bulk storage facility is owned, explain storage arrangements. \_\_\_\_\_

- Yes  No 52. Do you plan to import petroleum products into North Carolina obtained from a supplier not licensed in North Carolina?  
 Yes  No 53. Do you plan to import racing fuel into North Carolina obtained from a supplier not licensed in North Carolina?  
 Yes  No 54. Do you plan to import petroleum products into North Carolina from your bulk plant located in another state?  
 55. Indicate the type of petroleum products imported into North Carolina.  
 Gasoline  Undyed Kerosene  Aviation Gasoline  Undyed Biodiesel  
 Low Sulfur Diesel  Dyed Kerosene  Fuel Alcohol  Dyed Biodiesel  
 High Sulfur Diesel  Jet Fuel  Propane  
 56. Indicate the means of transport for this imported product.  
 Seagoing Vessel/Barge  Transport Truck  Tank Wagon  
 Pipeline  Railroad Tank Car  Other - Describe \_\_\_\_\_  
 57. List the states from which you import petroleum products and your license number in those states. (Attach additional sheets if necessary.)  
 \_\_\_\_\_  
 \_\_\_\_\_

58. Estimate the number of taxable gallons that will be imported into North Carolina during an average month.

Gasoline	<input type="text"/>	Dyed Kerosene	<input type="text"/>	Propane	<input type="text"/>
Low Sulfur Diesel	<input type="text"/>	Jet Fuel	<input type="text"/>	Undyed Biodiesel	<input type="text"/>
High Sulfur Diesel	<input type="text"/>	Aviation Gasoline	<input type="text"/>	Dyed Biodiesel	<input type="text"/>
Undyed Kerosene	<input type="text"/>	Fuel Alcohol	<input type="text"/>		

- Yes  No 59. Do you plan to export petroleum products out of North Carolina?  
 60. Indicate the type of petroleum products exported from North Carolina.  
 Gasoline  Undyed Kerosene  Aviation Gasoline  Undyed Biodiesel  
 Low Sulfur Diesel  Dyed Kerosene  Fuel Alcohol  Dyed Biodiesel  
 High Sulfur Diesel  Jet Fuel  Propane  
 61. Indicate the means of transport for this exported product.  
 Seagoing Vessel/Barge  Transport Truck  Tank Wagon  
 Pipeline  Railroad Tank Car  Other - Describe \_\_\_\_\_  
 62. List the destination states for exported petroleum products and your license number in those states. (Attach additional sheets if necessary.)  
 \_\_\_\_\_  
 \_\_\_\_\_

Yes  No 63. Are you a shipper of record on one of the commercial pipelines serving North Carolina?

64. What other types of operations will you be engaged in?

- Exchanges                       Direct shipments                       Other - Describe \_\_\_\_\_  
 Sales on consignment               Sell petroleum products  
 Operate service stations               Trade petroleum products

65. Provide the following information about suppliers from whom you purchase motor fuel and exchange partners from whom you receive motor fuel. (Attach additional sheets if necessary.)

<u>Name</u>	<u>Supplier</u>	<u>Exchange Partner</u>	<u>Shipping/Delivery Point</u>	<u>Product</u>
_____	<input type="radio"/>	<input type="radio"/>	_____	_____
_____	<input type="radio"/>	<input type="radio"/>	_____	_____
_____	<input type="radio"/>	<input type="radio"/>	_____	_____

**Exporter License**

List Federal 637 Number (If applicable):

- Yes  No 66. Do you maintain bulk storage facilities in North Carolina?  
 67. Where will your bulk storage be located? \_\_\_\_\_  
 68. Fuel Storage Capacity:      Above Ground \_\_\_\_\_      Below Ground \_\_\_\_\_  
 69. If no bulk storage facility is owned, explain storage arrangements. \_\_\_\_\_  
 Yes  No 70. Do you plan to export petroleum products out of North Carolina?  
 71. Indicate the type of petroleum products exported from this state.  
 Gasoline                       Undyed Kerosene                       Aviation Gasoline                       Undyed Biodiesel  
 Low Sulfur Diesel                       Dyed Kerosene                       Fuel Alcohol                       Dyed Biodiesel  
 High Sulfur Diesel                       Jet Fuel                       Propane  
 72. Indicate the means of transport for this exported product.  
 Seagoing Vessel/Barge                       Transport Truck                       Tank Wagon  
 Pipeline                       Railroad Tank Car                       Other - Describe \_\_\_\_\_  
 73. List the destination states for exported petroleum products and your license number in those states. (Attach additional sheets if necessary.)  
 \_\_\_\_\_  
 \_\_\_\_\_

74. Estimate the number of taxable gallons that will be exported from this state during an average month.

Gasoline	<input type="text"/>	Dyed Kerosene	<input type="text"/>	Propane	<input type="text"/>
Low Sulfur Diesel	<input type="text"/>	Jet Fuel	<input type="text"/>	Undyed Biodiesel	<input type="text"/>
High Sulfur Diesel	<input type="text"/>	Aviation Gasoline	<input type="text"/>	Dyed Biodiesel	<input type="text"/>
Undyed Kerosene	<input type="text"/>	Fuel Alcohol	<input type="text"/>		

Yes  No 75. Are you a shipper of record on one of the commercial pipelines serving North Carolina?

**Blender License**

List Federal 637 Number:

- Yes  No 76. Do you intend to blend taxed motor fuel with an untaxed blending component?  
 77. If yes, what are you blending with gasoline or diesel? \_\_\_\_\_  
 Yes  No 78. Do you plan to purchase gasoline blending stocks such as natural gas?  
 Yes  No 79. Do you plan to purchase transmix?  
 Yes  No 80. Do you plan to blend gasoline and fuel alcohol?  
 81. Where will the blending be done? \_\_\_\_\_  
 82. Describe blending operation. \_\_\_\_\_

**Fuel Alcohol Provider License**

List Federal 637 Number (If applicable):

- Yes  No 83. Do you produce fuel alcohol in North Carolina?
- 84. How many gallons of fuel alcohol are produced in North Carolina each month? \_\_\_\_\_
- Yes  No 85. Do you maintain bulk storage facilities in North Carolina?
- 86. Where is your bulk storage located? \_\_\_\_\_
- 87. Fuel Storage Capacity: Above Ground \_\_\_\_\_ Below Ground \_\_\_\_\_
- 88. If no bulk storage facility is owned, explain storage arrangements. \_\_\_\_\_

- Yes  No 89. Do you plan to import petroleum products into North Carolina?
- 90. Indicate the type of petroleum products imported into North Carolina.  
 Gasoline  Fuel Alcohol
- 91. Indicate the means of transport for this imported product.  
 Seagoing Vessel/Barge  Transport Truck  Tank Wagon  
 Pipeline  Railroad Tank Car  Other - Describe \_\_\_\_\_
- 92. List the states from which you import petroleum products and your license number in those states. (Attach additional sheets if necessary.)  
 \_\_\_\_\_  
 \_\_\_\_\_

93. Estimate the number of taxable gallons that will be refined, sold, or used in North Carolina during an average month.  
 Gasoline  Fuel Alcohol

- Yes  No 94. Do you plan to export petroleum products out of North Carolina?
- 95. Indicate the type of petroleum products exported from North Carolina.  
 Gasoline  Fuel Alcohol
- 96. Indicate the means of transport for this exported product.  
 Seagoing Vessel/Barge  Transport Truck  Tank Wagon  
 Pipeline  Railroad Tank Car  Other - Describe \_\_\_\_\_
- 97. List the destination states for exported petroleum products and your license number in those states. (Attach additional sheets if necessary.)  
 \_\_\_\_\_  
 \_\_\_\_\_

- Yes  No 98. Are you a shipper of record on one of the commercial pipelines serving North Carolina?
- 99. What other types of operations will you be engaged in?  
 Exchanges  Direct shipments  Other - Describe \_\_\_\_\_  
 Sales on consignment  Sell petroleum products  
 Operate service stations  Trade petroleum products

100. Provide the following information about suppliers from whom you purchase motor fuel and exchange partners from whom you receive motor fuel. (Attach additional sheets if necessary.)

<u>Name</u>	<u>Supplier</u>	<u>Exchange Partner</u>	<u>Shipping/Delivery Point</u>	<u>Product</u>
_____	<input type="radio"/>	<input type="radio"/>	_____	_____
_____	<input type="radio"/>	<input type="radio"/>	_____	_____
_____	<input type="radio"/>	<input type="radio"/>	_____	_____

**Biodiesel Provider License**

List Federal 637 Number (If applicable):

- Yes  No 101. Do you produce biodiesel in North Carolina?  
 102. How many gallons of biodiesel are produced in North Carolina each month? \_\_\_\_\_  
 Yes  No 103. Do you maintain bulk storage facilities in North Carolina?  
 104. Where is your bulk storage located? \_\_\_\_\_  
 105. Fuel Storage Capacity: Above Ground \_\_\_\_\_ Below Ground \_\_\_\_\_  
 106. If no bulk storage facility is owned, explain storage arrangements. \_\_\_\_\_

- Yes  No 107. Do you plan to import petroleum products into North Carolina?  
 108. Indicate the type of petroleum products imported into North Carolina.  
 Undyed Diesel  Undyed Biodiesel  
 Dyed Diesel  Dyed Biodiesel

109. Indicate the means of transport for this imported product.  
 Seagoing Vessel/Barge  Transport Truck  Tank Wagon  
 Pipeline  Railroad Tank Car  Other - Describe \_\_\_\_\_

110. List the states from which you import petroleum products and your license number in those states. (Attach additional sheets if necessary.)  
 \_\_\_\_\_  
 \_\_\_\_\_

111. Estimate the number of taxable gallons that will be sold or used in North Carolina during an average month.

Undyed Diesel	<input style="width: 100px; height: 20px;" type="text"/>	Undyed Biodiesel	<input style="width: 100px; height: 20px;" type="text"/>
Dyed Diesel	<input style="width: 100px; height: 20px;" type="text"/>	Dyed Biodiesel	<input style="width: 100px; height: 20px;" type="text"/>

- Yes  No 112. Do you plan to export petroleum products out of North Carolina?  
 113. Indicate the type of petroleum products exported from North Carolina.  
 Undyed Diesel  Undyed Biodiesel  
 Dyed Diesel  Dyed Biodiesel

114. Indicate the means of transport for this exported product.  
 Seagoing Vessel/Barge  Transport Truck  Tank Wagon  
 Pipeline  Railroad Tank Car  Other - Describe \_\_\_\_\_

115. List the destination states for exported petroleum products and your license number in those states. (Attach additional sheets if necessary.)  
 \_\_\_\_\_  
 \_\_\_\_\_

- Yes  No 116. Are you a shipper of record on one of the commercial pipelines serving North Carolina?  
 117. What other types of operations will you be engaged in?  
 Exchanges  Direct shipments  Other - Describe \_\_\_\_\_  
 Sales on consignment  Sell petroleum products  
 Operate service stations  Trade petroleum products

118. Provide the following information about suppliers from whom you purchase motor fuel and exchange partners from whom you receive motor fuel. (Attach additional sheets if necessary.)

<u>Name</u>	<u>Supplier</u>	<u>Exchange Partner</u>	<u>Shipping/Delivery Point</u>	<u>Product</u>
_____	<input type="radio"/>	<input type="radio"/>	_____	_____
_____	<input type="radio"/>	<input type="radio"/>	_____	_____
_____	<input type="radio"/>	<input type="radio"/>	_____	_____

**Alternative Fuel Provider License**

List Federal 637 Number (If applicable):

Yes  No 119. Do you own trucks that use alternative fuel from the cargo tank of the truck to propel the truck?  
120. How many trucks do you own that use alternative fuel from the cargo tank to propel the truck? \_\_\_\_\_

Yes  No 121. Do you maintain bulk storage facilities for alternative fuel in North Carolina?  
122. Where is your bulk storage located? \_\_\_\_\_

123. Fuel Storage Capacity: Above Ground \_\_\_\_\_ Below Ground \_\_\_\_\_

124. If no bulk storage facility is owned, explain storage arrangements. \_\_\_\_\_

Yes  No 125. Do you plan to import alternative fuel into North Carolina?

126. Indicate the type of petroleum products imported into North Carolina.

Compressed Natural Gas  Propane  Other - Describe \_\_\_\_\_

127. Indicate the means of transport for this imported product.

Seagoing Vessel/Barge  Transport Truck  Tank Wagon  
 Pipeline  Railroad Tank Car  Other - Describe \_\_\_\_\_

128. List the states from which you import alternative fuel and your license number in those states. (Attach additional sheets if necessary.)

\_\_\_\_\_  
\_\_\_\_\_

129. Estimate the number of taxable gallons that will be sold or used in North Carolina during an average month. (Biodiesel is not an alternative fuel and should not be included in this estimate.)

Compressed Natural Gas  Propane  Other

Yes  No 130. Do you plan to export alternative fuel out of North Carolina?

131. Indicate the type of petroleum products exported from North Carolina. (Biodiesel is not an alternative fuel and should not be listed below.)

Compressed Natural Gas  Propane  Other - Describe \_\_\_\_\_

132. Indicate the means of transport for this exported product.

Seagoing Vessel/Barge  Transport Truck  Tank Wagon  
 Pipeline  Railroad Tank Car  Other - Describe \_\_\_\_\_

133. List the destination states for exported alternative fuel and your license number in those states. (Attach additional sheets if necessary.)

\_\_\_\_\_  
\_\_\_\_\_

Yes  No 134. Are you a shipper of record on one of the commercial pipelines serving North Carolina?

135. What other types of operations will you be engaged in?

Exchanges  Direct shipments  Other - Describe \_\_\_\_\_  
 Sales on consignment  Sell petroleum products  
 Operate service stations  Trade petroleum products

**Retailer of Alternative Fuel License**

List Federal 637 Number (If applicable):

Yes  No 136. Do you store both highway and nonhighway alternative fuel in the same storage tank?

137. Fuel Storage Capacity: Above Ground \_\_\_\_\_ Below Ground \_\_\_\_\_

138. Estimate the number of taxable gallons that will be sold in this state during an average month.

Compressed Natural Gas  Propane  Other

139. List the states from which alternative fuel is imported. \_\_\_\_\_



**Bulk-end User of Alternative Fuels License**

Yes  No 140. Do you store both highway and nonhighway alternative fuel in the same storage tank?

141. Estimate the number of taxable gallons that will be used in North Carolina during an average month.

Compressed Natural Gas  Propane  Other

142. List all bulk storage locations for alternative fuel. (Attach additional sheets if necessary.)

Location	Fuel Type	Tank Capacity	Highway Use	Nonhighway Use	Common Storage

**Kerosene Distributor License**

Yes  No 143. Do you maintain bulk storage facilities in North Carolina?

144. Where is your bulk storage located? \_\_\_\_\_

145. Fuel Storage Capacity: Above Ground \_\_\_\_\_ Below Ground \_\_\_\_\_

146. If no bulk storage facility is owned, explain storage arrangements. \_\_\_\_\_

Yes  No 147. Do you plan to import kerosene into North Carolina?

148. Indicate the type of kerosene imported into North Carolina.

Undyed Kerosene  Dyed Kerosene

149. Indicate the means of transport for this imported product.

Seagoing Vessel/Barge  Transport Truck  Tank Wagon  
 Pipeline  Railroad Tank Car  Other - Describe \_\_\_\_\_

150. List the states from which you import kerosene and your license number in those states. (Attach additional sheets if necessary.)

\_\_\_\_\_  
 \_\_\_\_\_

151. Estimate the number of taxable gallons that will be sold or used in North Carolina during an average month.

Undyed Kerosene  Dyed Kerosene

Yes  No 152. Do you plan to export kerosene out of North Carolina?

153. Indicate the type of kerosene exported from North Carolina.

Undyed Kerosene  Dyed Kerosene

154. Indicate the means of transport for this exported product.

Seagoing Vessel/Barge  Transport Truck  Tank Wagon  
 Pipeline  Railroad Tank Car  Other - Describe \_\_\_\_\_

155. List the destination states for exported kerosene and your license number in those states. (Attach additional sheets if necessary.)

\_\_\_\_\_  
 \_\_\_\_\_

**Kerosene Supplier License**

List Federal 637 Number (If applicable):

- Yes  No 156. Do you maintain bulk storage facilities in North Carolina?
- 157. Where is your bulk storage located? \_\_\_\_\_
- 158. Fuel Storage Capacity: Above Ground \_\_\_\_\_ Below Ground \_\_\_\_\_
- 159. If no bulk storage facility is owned, explain storage arrangements. \_\_\_\_\_

- Yes  No 160. Do you plan to import petroleum products into North Carolina?
- 161. Indicate the type of petroleum products imported into North Carolina.
  - Undyed Kerosene  Dyed Kerosene  Jet Fuel  Aviation Gasoline
- 162. Indicate the means of transport for this imported product.
  - Seagoing Vessel/Barge  Transport Truck  Tank Wagon
  - Pipeline  Railroad Tank Car  Other - Describe \_\_\_\_\_
- 163. List the states from which you import petroleum products and your license number in those states. (Attach additional sheets if necessary.)  
 \_\_\_\_\_  
 \_\_\_\_\_

- 164. Estimate the number of taxable gallons that will be sold or used in North Carolina during an average month.
  - Undyed Kerosene  Jet Fuel  Aviation Gasoline
  - Dyed Kerosene

- Yes  No 165. Do you plan to export petroleum products out of North Carolina?
- 166. Indicate the type of petroleum products exported from North Carolina.
  - Undyed Kerosene  Dyed Kerosene  Jet Fuel  Aviation Gasoline
- 167. Indicate the means of transport for this exported product.
  - Seagoing Vessel/Barge  Transport Truck  Tank Wagon
  - Pipeline  Railroad Tank Car  Other - Describe \_\_\_\_\_
- 168. List the destination states for exported petroleum products and your license number in those states. (Attach additional sheets if necessary.)  
 \_\_\_\_\_  
 \_\_\_\_\_

- Yes  No 169. Are you a shipper of record on one of the commercial pipelines serving North Carolina?
- 170. Provide the following information about suppliers from whom you purchase motor fuel and exchange partners from whom you receive motor fuel. (Attach additional sheets if necessary.)

Name	Supplier	Exchange Partner	Shipping/Delivery Point	Product
_____	<input type="radio"/>	<input type="radio"/>	_____	_____
_____	<input type="radio"/>	<input type="radio"/>	_____	_____
_____	<input type="radio"/>	<input type="radio"/>	_____	_____

**Dyed Diesel Distributor**

- Yes  No 171. Do you maintain bulk storage facilities in North Carolina?
- 172. Where is your bulk storage located? \_\_\_\_\_
- 173. Fuel Storage Capacity: Above Ground \_\_\_\_\_ Below Ground \_\_\_\_\_
- 174. If no bulk storage facility is owned, explain storage arrangements. \_\_\_\_\_

- Yes  No 175. Do you plan to import dyed diesel into North Carolina?
- 176. Indicate the type of dyed diesel imported into North Carolina.
  - Dyed Diesel  Dyed Biodiesel
- 177. Indicate the means of transport for this imported product.
  - Seagoing Vessel/Barge  Transport Truck  Tank Wagon
  - Pipeline  Railroad Tank Car  Other - Describe \_\_\_\_\_

178. List the states from which you import dyed diesel and your license number in those states. (Attach additional sheets if necessary.)

\_\_\_\_\_  
\_\_\_\_\_

179. Estimate the number of taxable gallons that will be sold or used in North Carolina during an average month.

Dyed Diesel  Dyed Biodiesel

Yes  No 180. Do you plan to export dyed diesel out of North Carolina?

181. Indicate the type of dyed diesel exported from North Carolina.

Dyed Diesel  Dyed Biodiesel

182. Indicate the means of transport for this exported product.

Seagoing Vessel/Barge  Transport Truck  Tank Wagon  
 Pipeline  Railroad Tank Car  Other - Describe \_\_\_\_\_

183. List the destination states for exported dyed diesel and your license number in those states. (Attach additional sheets if necessary.)

\_\_\_\_\_  
\_\_\_\_\_

**Transporter License**

List Federal 637 Number (If applicable):

Yes  No 184. Do you transport reportable motor fuel product for hire in North Carolina?

Yes  No 185. Indicate the means of transport for this reportable motor fuel product.

Seagoing Vessel/Barge  Transport Truck  Tank Wagon  
 Pipeline  Railroad Tank Car  Other - Describe \_\_\_\_\_

186. List number of North Carolina licensed vehicles operating on North Carolina's highways.

Greater than 10,000 lbs. but less than 26,001 lbs \_\_\_\_\_  
Greater than 26,000 lbs \_\_\_\_\_

187. Complete the following if your vehicles are involved in a lease agreement.

Name and Address of Lessor \_\_\_\_\_ Telephone Number \_\_\_\_\_  
\_\_\_\_\_  
Name and Address of Lessee \_\_\_\_\_  
\_\_\_\_\_

188. List the International Fuel Tax Agreement (IFTA) registration state and account number for the motor carrier operations.

\_\_\_\_\_

189. List the International Registration Plan (IRP) base state and account number for the motor carrier operations.

\_\_\_\_\_

190. List the US DOT Number. \_\_\_\_\_

**Part 4. Certification**

*Under penalties provided by law, I hereby affirm that, to the best of my knowledge and belief, this application including any accompanying schedules and statements is true and correct.*

Signature	Title
Name (type or print)	Date

**MAIL TO:**  
North Carolina Department of Revenue  
Excise Tax Division  
3301 Terminal Drive, Suite 125  
Raleigh, NC 27604

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

# GAS-1212

## Motor Fuel and Alternative Fuel Surety Bond

BOND NO. \_\_\_\_\_

\_\_\_\_\_, ("Principal") and \_\_\_\_\_, ("Surety"), authorized to engage in business as a surety in the State of North Carolina, are obligated to the State of North Carolina in the sum of USD \_\_\_\_\_ (US\$ \_\_\_\_\_). We jointly and severally obligate heirs, executors, administrators, successors, and assigns for the payment of this amount.

Principal is engaged or intends to engage in activities where the Secretary of Revenue of the State of North Carolina is requiring a bond in accordance with Articles 36B, 36C, or 36D of Chapter 105, or Article 3 of Chapter 119 of the North Carolina General Statutes.

The terms for this bond are as follows:

- Principal shall file reports, pay all taxes, and otherwise comply with all applicable laws, rules, and regulations relating to licensed activities for the sale, use, and distribution of motor fuels and alternative fuels in the State of North Carolina. This includes but is not limited to liability incurred under Articles 9, 36B, 36C, or 36D of Chapter 105, or Article 3 of Chapter 119 of the North Carolina General Statutes.
- The bond is continuing and effective for acts or omissions occurring on or after the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.
- Surety may be released from future liability when Principal or Surety provide at least sixty (60) days' written notice by certified mail to the State of North Carolina, through its agent, the Secretary of Revenue at the following address: ATTN: Excise Division, Licensing and Bonding Unit, P.O. Box 25000, Raleigh, NC 27640. If the notice is given by an agent of Surety, the notice must be accompanied by a power of attorney. Surety is not released from any liability which accrues before Surety is released, regardless of when the liability is discovered. Notice, as provided for in this paragraph, is a condition precedent to the release of liability under this bond, and any attempted cancellation inconsistent with this paragraph is void, and this bond remains in effect.
- If Principal or Surety fail to fulfill the terms of this bond, the State of North Carolina may make a claim on the bond and pursue all available remedies.

Signed, sealed, and delivered this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

SURETY NAME		PRINCIPAL NAME	
SURETY REPRESENTATIVE SIGNATURE (SEAL) X		PRINCIPAL REPRESENTATIVE SIGNATURE (SEAL) X	
SURETY REPRESENTATIVE PRINTED NAME As Attorney in Fact		PRINCIPAL REPRESENTATIVE PRINTED NAME	TITLE
SURETY	PRINCIPAL	NOTARY (IF NO SEAL FOR PRINCIPAL)	
<input type="checkbox"/> Surety declares that the surety's seal is affixed to this form.  <div style="text-align: center; border: 1px solid gray; border-radius: 50%; width: 100px; height: 100px; margin: 20px auto;"> <p>SURETY SEAL</p> </div>	<input type="checkbox"/> Principal declares that its seal is affixed to this form.  <div style="text-align: center; border: 1px solid gray; border-radius: 50%; width: 100px; height: 100px; margin: 20px auto;"> <p>PRINCIPAL SEAL</p> </div>	<input type="checkbox"/> Principal has not affixed seal; Principal's signature has been notarized below.  State of _____ County of _____  I certify that the following person personally appeared before me this day, acknowledging to me that he or she signed the foregoing document:  _____ (Name of Principal Representative)  _____ (Date)  _____ Signature of Notary Public  _____ Printed Name of Notary Public  _____ My Commission expires  <div style="text-align: center; border: 1px solid gray; border-radius: 50%; width: 100px; height: 100px; margin: 20px auto;"> <p>NOTARY SEAL</p> </div>	

## Instructions

1. **Bond No.:** Enter the bond number issued by the Surety Company.
2. **Principal Name:** Enter the legal name of the individual, partnership, corporation, or limited liability company ("LLC") who is required to furnish the bond. The name must be entered in accordance with the following:
  - **Individual Principal:** If the Principal is an individual (sole proprietor), and is not incorporated or otherwise registered with the North Carolina Secretary of State or a state's equivalent, the individual must enter his or her legal name. The legal name of an individual principal is the name as listed on a birth certificate or state issued identity card, such as a driver's license.
  - **Partnership Principal:** If the Principal is a general partnership, the Principal must enter the legal name of the partnership. The legal name of the partnership is the legal names of all partners followed by the partnership name as indicated in the Partnership Agreement. If the Principal is a limited liability partnership, the legal name of the Principal is the name as shown in the Certificate of Limited Partnership or a state's equivalent.
  - **Corporation / LLC Principal:** If the Principal is a corporation or an LLC, the Principal must enter the legal name of the corporation or LLC as indicated in the Articles of Incorporation or Articles of Organization.
  - **NOTE:** If the Principal is registered with the North Carolina Secretary of State or a state equivalent, the Principal name must match the registered name EXACTLY. Please include all apostrophes, commas, periods, spaces, ampersands, and other characters included in the legal name of the entity.
3. **Surety Company:** Enter the legal name of the Surety Company underwriting the bond. This name must match the name as registered with the North Carolina Department of Insurance.
4. **Amount of Bond:** Enter the amount of the bond. It must be spelled out in word format and followed by the numeric value.
5. **Date Bond Begins:** Enter the date the bond will go into effect. The effective date of the bond may not precede the date a business incorporates with the North Carolina Secretary of State or a state's equivalent. The effective date of the bond may be prior to the date the bond was executed.
6. **Signed, Sealed and Delivered Date:** Enter the date the bond is executed (signed by all parties). This date must match the execution date indicated on the attached Surety's Power of Attorney.
7. **Surety Name:** Enter the legal name of the Surety Company. The name must match exactly as entered previously on the form. See item #3 above.
8. **Signature and Printed Name of Attorney-in-Fact for Surety:** The Surety's Attorney-In-Fact must sign to the left of the words "as Attorney in Fact" and print his or her name on the line below. This individual's name must appear in the attached Power of Attorney.
9. **Surety Corporate Seal:** The Surety Company must indicate that it has affixed its seal to this form. Upon the word "SURETY SEAL" the Surety Company must affix its corporate seal. The seal must be affixed by applying a raised seal (embossed), original ink seal, or foil seal. The name on the seal must be readable.
10. **Principal Name:** Enter the legal name of the Principal. The name must match exactly as entered previously on the form. See item #2 above.
11. **Principal Representative Signature, Printed Name, and Title:**
  - **Individual Principal:** If the Principal is an individual (sole proprietor), and is not incorporated or otherwise registered with the North Carolina Secretary of State or a state's equivalent, the individual must sign his or her legal name. Below the signature line, the individual must print his or her name, and the individual must print his or her title. An example title for an individual principal is "Owner."
  - **Partnership Principal:** If the Principal is a general partnership, a general partner must sign his or her legal name. Below the signature line, the general partner must print his or her name, and the general partner must print his or her title. An example title for a partnership principal is "General Partner."
  - **Corporation / LLC Principal:** If the Principal is a corporation or LLC, the Principal must enter the signature, printed name, and title as follows:
  - **Corporation:** Only a corporate officer who is authorized to legally bind the corporation may sign. This includes a president, vice-president, or treasurer. Below the signature line, the signing corporate officer must print his or her name and title held at the corporation. If a corporation's Bylaws or Board of Directors have appointed specific corporate officials the ability to act on behalf of the corporation, a copy of the bylaw, board resolution, or other corporate document must accompany the bond.

- **LLC:** Any member of an LLC may sign the bond. Below the signature line, the signing member must print the member's name and print the member's title. An example title for an LLC is "Member."
- **Foreign Corporation or LLC:** If the Corporation or LLC is organized in a state other than North Carolina, the entity must be authorized to transact business in North Carolina. This does not apply to a Principal who holds a nonresident malt beverage vendor or nonresident wine vendor permit.
- **NOTE:** If the North Carolina Secretary of State or a state equivalent does not reflect that the person signing the bond has the authority to sign the bond, a copy of the bylaws, board resolution, member resolution, or other similar document must accompany the bond.

12. **Affix Principal's Corporate Seal or Notarize Principal Representative Signature.** The Principal must either: (1) affix the Principal's corporate seal; or (2) sign the bond and have his or her signature acknowledged by a notary in accordance with the following:

- **Affix Principal Seal:** If a corporation or LLC affixes its corporate seal, the seal must be affixed upon the word "PRINCIPAL SEAL." The name on the seal must be readable. The seal must be affixed by applying a raised seal (embossed), original ink seal, or foil seal.

**OR**

- **Notarize Principal Representative Signature:** If the Principal does not affix its seal, the Principal must have its Principal's Representative Signature notarized. The notary must acknowledge the signature and complete the notarial certificate as indicated. This includes entering: the Principal Representative's name; the date of acknowledgement; the notary public's signature; the notary public's printed name; and date the notary's commission expires. The notary must affix his or his or her seal upon the word "NOTARY SEAL." The notary seal must be affixed by applying a raised seal (embossed) or original ink seal. The name on the seal must be readable.

**IMPORTANT: THE BOND MUST BE ACCOMPANIED BY A VERIFIED COPY OF THE AUTHORITY OF THE PERSON EXECUTING THE BOND ON BEHALF OF THE SURETY COMPANY (POWER OF ATTORNEY). THIS DOCUMENT CANNOT BE A PHOTOCOPY AND MUST BE VERIFIED BY AFFIXING A RAISED SEAL (EMBOSSSED), ORIGINAL INK SEAL, OR FOIL SEAL.**

### **Additional Notes for Bonds**

1. **Corrections:** Any use of whiteout or correction tape will void the bond, and the bond cannot be accepted by the Department. All changes must be initialed by the Principal and the Surety.
2. **Legal Entity Managed Principals:** If the Principal is managed or owned by a legal entity, it is recommended that the Surety Company or Principal contact the Department before submitting the bond. For example, if the Principal is owned or managed by a corporation, additional documentation may be required.
3. **Originals.** Do not send the Department non-original documents or photocopies of the bond. The Department can only approve bonds with original signatures and seals. The Department may accept a copy of a Power of Attorney if a seal has been affixed. Seals must be affixed using a raised seal (embossed), original ink seal, or foil seal.
4. **Surety's Power of Attorney Date:** The "Signed, Sealed and Delivered Date" under item #6 must match the execution date of the Power of Attorney.
5. **Principal Representative Name:** A principal representative's name entered in this document must be the legal name. The legal name of a principal representative's name is the name as listed on a birth certificate or state issued identity card, such as a driver's license. This name must match exactly as provided in the North Carolina Secretary of State or its equivalent, bylaw, board resolution, or member resolution.
6. **Changes or Addendums:** Neither a Principal nor a Surety may modify the bond without the prior written consent of the Department. Changes, amendments, or addendums to the bond will be rejected and may impair the Principal's ability to become licensed or become registered with the Department.
7. **Non-Compliance with Instructions.** If the bond does not conform to the requirements prescribed by these instructions, the bond will be returned for corrections.

### **Sample Surety Bond**

A sample surety bond is included on page 5. The bond has been annotated by inserting numbers with a red border. These numbers correspond with the numbered instructions provided on pages 2 and 3.

This is provided for illustrative purposes only, and the names of persons used in the bond are fictitious. The seals affixed to the surety bond must be raised (embossed), original ink, or foil. The signatures on the surety bond must be original ink. Electronic reproductions are not acceptable.



# B-A-29 | B-A-30 | B-C-790 | GAS-1212 Sample Surety Bond

**1** BOND NO. 123456

**2** \_\_\_\_\_, ("Principal") and  
**3** \_\_\_\_\_, ("Surety"),  
**4** authorized to engage in business as a surety in the State of North Carolina, are obligated to the State of North Carolina in the sum of USD  
ONE-HUNDRED THOUSAND 00/100 (US\$ 100,000.00). We jointly and severally obligate heirs, executors, administrators, successors, and assigns for the payment of this amount.

Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat.

The terms for this bond are as follows:

1. Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat. Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur.
- 5** 2. The bond is continuing and effective for acts or omissions occurring on or after the 1st day of JANUARY, 2022.
3. Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat. Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur. Excepteur sint occaecat cupidatat non proident, sunt in culpa qui officia deserunt mollit anim id est laborum. Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat.
4. Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur. Excepteur sint occaecat cupidatat non proident, sunt in culpa qui officia deserunt mollit anim id est laborum.
5. Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat.

**6** Signed, sealed, and delivered this 1st day of JANUARY, 2022.

<b>7</b> SURETY NAME SURETY INSURANCE COMPANY	PRINCIPAL NAME PRINCIPAL LICENSEE, LLC	<b>10</b>	
<b>8</b> SURETY REPRESENTATIVE SIGNATURE (SEAL) x <i>Stanley Cupp Jr.</i>	PRINCIPAL REPRESENTATIVE SIGNATURE (SEAL) x <i>Justin Case</i>	<b>11</b>	
<b>8</b> SURETY REPRESENTATIVE PRINTED NAME STANLEY CUPP JR. As Attorney in Fact	PRINCIPAL REPRESENTATIVE PRINTED NAME JUSTIN CASE	TITLE MEMBER	<b>11</b>
SURETY	PRINCIPAL	NOTARY (IF NO SEAL FOR PRINCIPAL)	
<b>9</b> <input checked="" type="checkbox"/> Surety declares that the surety's seal is affixed to this form.	<b>12</b> <input type="checkbox"/> Principal declares that its seal is affixed to this form.	<input checked="" type="checkbox"/> Principal has not affixed seal; Principal's signature has been notarized below.  State of <u>North Carolina</u> County of <u>WAKE</u>  I certify that the following person personally appeared before me this day, acknowledging to me that he or she signed the foregoing document:  <u>JUSTIN CASE</u> (Name of Principal Representative) <u>01-01-22</u> (Date)  <u>Lorry R. Driver</u> Signature of Notary Public <u>Lorry R. Driver</u> Printed Name of Notary Public <u>06-01-2025</u> My Commission expires	<b>12</b>

Mail to: North Carolina Department of Revenue, Attention: Licensing and Bonding Unit  
3301 Terminal Drive, Suite 125, Raleigh, NC 27604



(IRREVOCABLE LETTER OF CREDIT TEMPLATE)  
(Reproduce on Letterhead of Issuing Bank)

11-23  
[Date]

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

**Re: Irrevocable Letter of Credit No.:** \_\_\_\_\_

**Beneficiary:** North Carolina Department of Revenue

**Principal:** [Name of Principal]  
[Address of Principal]  
[Other information Concerning the Principal, Optional]

**Tax Type:** \_\_\_\_\_

**Coverage Period:** Effective Date \_\_\_\_\_

Expiration Date\* \_\_\_\_\_  
(No sooner than 365 days after the "Effective Date")

**\*Also, Subject to Any Extended Expiration Date(s)**

**Liability Release Date\*:** \_\_\_\_\_  
(Calculate by using three years after the expiration date.)

**\*Also, Subject to Any Extended Liability Release Date(s)**

**Credit Amount:** \_\_\_\_\_

At the request of and for the account of \_\_\_\_\_  
("Principal"), we hereby issue this Irrevocable Letter of Credit No. \_\_\_\_\_  
\_\_\_\_\_ ("Letter of Credit") in favor of the North Carolina  
Department of Revenue ("Beneficiary").

The amount of this Letter of Credit is \_\_\_\_\_ U.S.  
Dollars (\$ \_\_\_\_\_) (the "Credit Amount"). You shall be entitled to draw,  
pursuant to this Letter of Credit, amounts not exceeding, in the aggregate, the  
Credit Amount.

This Letter of Credit is issued with the purpose of protecting the Beneficiary against any noncompliance of the Principal with the requirements of Subchapters I or V of Chapter 105 of the North Carolina General Statutes, including Article 2A, Article 2C, Article 2E, Article 5I, Articles 36B, 36C, or 36D, and Chapter 119 of the North Carolina General Statutes, including Article 3, as these statutes may be from time to time amended, modified, recodified, or otherwise rewritten.

This Letter of Credit covers acts, omissions, and liabilities of the Principal under the above-listed North Carolina General Statutes for a term which begins with \_\_\_\_\_ (“Effective Date”) and ends with \_\_\_\_\_ (“Expiration Date”), the total term of which is the period covered by this Letter of Credit (the “Coverage Period”). We are obligated for all acts, omissions, and liabilities owed by the Principal to the Beneficiary during the Coverage Period.

It is a condition of this Letter of Credit that the Expiration Date shall be automatically extended, without amendments, for successive one-year periods from the Expiration Date, unless at least 90 days prior to the then applicable Expiration Date, the Beneficiary receives notification in writing from us, which notification shall be sent by registered mail or overnight courier, that we elect not to renew this Letter of Credit for an additional period. An automatic extension of this Letter of Credit shall result in a new Expiration Date which shall be known as the Extended Expiration Date. The most recent Expiration Date or Extended Expiration Date shall be the date through which this Letter of Credit is authorized. A decision not to renew this Letter of Credit shall not relieve, release, or discharge us from any obligations under this Letter of Credit.

It is a condition of this Letter of Credit that we shall not be released from any obligations or liabilities under this Letter of Credit until three years after the Expiration Date or Extended Expiration Date, whichever date is later, or within 90 days after a proposed assessment based on a final audit of the Principal’s records has been issued by the Beneficiary, whichever occurs first (“Liability Release Date”). If the Liability Release Date is not a date on which we are open for business, then the Liability Release Date shall be the next day on which we are open for business.

We hereby agree with the Beneficiary that we shall honor, at sight, a presentation made by you to us of the following documents:

1. Original Letter of Credit (including any amendments); and
2. A demand using the form attached hereto and denoted as “Exhibit A” or a document which provides the same information as “Exhibit A.”

Such documents must be delivered to us in person, by overnight courier, or by facsimile no later than 5:00 p.m. on the Liability Release Date of this Letter of Credit. Presentation is to be made to:

[Name of Issuing Bank]  
[Address of Bank]  
[Any Other Information, Optional]

In lieu of presenting the physical documents required for presentation under the terms of this Letter of Credit, the Beneficiary may choose to make a presentation under this Letter of Credit entirely by facsimile transmission. Such transmission shall be made on a business day by simultaneously providing telephone advice to the Bank's office and transmitting the documents by facsimile to the following numbers:

Telephone Number: \_\_\_\_\_

Fax Number: \_\_\_\_\_

[Any Additional Instructions, Optional]

On the day of such presentment by facsimile transmission, the Beneficiary shall immediately send to us the originals of the faxed documents by overnight mail or courier service to the bank's office address as above specified. However, we will determine to honor or dishonor any such facsimile presentation purely on the basis of our examination of such facsimile presentation, and will not examine the originals.

If a draft is presented at or prior to 11:00 a.m. on a day on which we are open for business, payment of the amount drawn shall be made by 4:00 p.m. on the same day. If a draft is presented after 11:00 a.m. on a day on which we are open for business, payment of the amount drawn shall be made by 11:00 a.m. on the next day on which we are open for business. All payments by us will be in immediately available funds. Payment may be made by wire transfer of immediately available funds to the account specified by you, or by deposit in a designated account you maintain with us.

We shall accept demand by you with the terms of this Letter of Credit on its face, and we shall have no duty, responsibility, or liability to the Principal with respect to the underlying validity of said demand.

It is a condition of this Letter of Credit that this document is an irrevocable letter of credit that cannot be modified or revoked without the written consent of the Beneficiary.

It is a condition of this Letter of Credit that any banking or other charges from this Letter of Credit are to be borne by the Principal and not by the Beneficiary.

This Letter of Credit is subject to the Uniform Customs and Practice for Documentary Credits (2007 Revision), International Chamber of Commerce, Publication No. 600 (The "UCP").

This Letter of Credit shall be governed by the laws of the State of North Carolina.

Sincerely,

[Name of Issuing Bank]

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

**INSTRUCTIONS: PLEASE REPRODUCE AND COMPLETE THE ABOVE TEMPLATE ON YOUR LETTERHEAD, INCLUDING EXHIBIT A WHICH FOLLOWS. Please fax a DRAFT of the completed Irrevocable Letter of Credit for the Department's review and approval prior to issuing an original document. The draft should be faxed to the Excise Tax Division at 919-250-7898. If you have any questions, please contact the Excise Tax Division at 877-308-9092 or 919-707-7500.**

**Exhibit A**

*(North Carolina Department of Revenue Letterhead)*

[Date]

[Name and Address of Issuing Bank]

Re: \_\_\_\_\_ [Name of Issuing Bank] Irrevocable Letter of  
Credit No. \_\_\_\_\_.

The undersigned Beneficiary demands payment of U.S. \$ \_\_\_\_\_  
under Letter of Credit No. \_\_\_\_\_, dated, \_\_\_\_\_.

[Instructions for payment – check, bank account number, etc.]

North Carolina Department of Revenue

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_