

# 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-1264

## Fuel Alcohol and Biodiesel Provider 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

	Fuel Alcohol	Undyed Biodiesel	Dyed Biodiesel	Total
1. Beginning physical inventory (From prior month's ending physical inventory)				
2. Receipts (From Part 3, Line 27)				
3. Disbursements (From Part 4, Line 39)				
4. Transfers (From one product to another)				
5. Gain/(loss) (Add Lines 1 and 2 then subtract Lines 3, 4, and 6)				
6. Ending physical inventory				
7. Gross taxable gallons (From Part 4, Line 40)				
8. Less: Tax-paid purchases (From Part 3, Line 25)				
9. Net taxable gallons before tare (Line 7 minus Line 8)				
10. Road tax tare 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 30, 32 through 37)				
13. Taxable gallons subject to inspection tax before tare (Add Lines 9 and 12)				
14. Inspection tax tare allowance (Multiply Line 13 by .01)				
15. Net gallons subject to inspection tax (Line 13 minus Line 14)				

### 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 \$0.0025)				
18. Administrative discount (See instructions) (Not to exceed \$8,000)				
19. Adjustments (See instructions)				
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)				\$

**Part 3 - Receipts**

	Fuel Alcohol	Undyed Biodiesel	Dyed Biodiesel	Total
24. In-state refinery production <span style="float: right;">▶ 24.</span>				
25. Gallons received tax-paid <i>(From GAS-1264RS, Schedule 1)</i> <span style="float: right;">25.</span>				
26. Gallons received tax unpaid <i>(From GAS-1264RS, Schedule 2)</i> <span style="float: right;">26.</span>				
27. Total receipts <i>(Add Lines 24 through 26)</i> <span style="float: right;">27.</span>				

**Part 4 - Disbursements**

28. Gallons sold to bulk-end users, retailers, unlicensed distributors, and company-owned/company-operated stations <i>(From GAS-1264DS, Schedule 5A)</i> <span style="float: right;">28.</span>				
29. Gallons sold to licensed suppliers, distributors, and importers <i>(From GAS-1264DS, Schedule 5C)</i> <span style="float: right;">29.</span>				
30. Dyed biodiesel gallons sold for nonhighway purposes <i>(From GAS-1264DS, Schedule 6F)</i> <span style="float: right;">30.</span>				
31. Gallons sold for export - destination state tax collected <i>(From GAS-1264DS, Schedule 7)</i> <span style="float: right;">31.</span>				
32. Gallons sold to the U.S. government <i>(From GAS-1264DS, Schedule 8)</i> <span style="float: right;">32.</span>				
33. Gallons sold to the State of North Carolina <i>(From GAS-1264DS, Schedule 9A)</i> <span style="float: right;">33.</span>				
34. Gallons sold to a N.C. local board of education <i>(From GAS-1264DS, Schedule 9C)</i> <span style="float: right;">34.</span>				
35. Gallons sold to a N.C. county, municipal corporation, hospital authority, or joint agency services <i>(From GAS-1264DS, Schedule 9E)</i> <span style="float: right;">35.</span>				
36. Gallons sold to a N.C. charter school <i>(From GAS-1264DS, Schedule 9F)</i> <span style="float: right;">36.</span>				
37. Gallons sold to a N.C. community college <i>(From GAS-1264DS, Schedule 9G)</i> <span style="float: right;">37.</span>				
38. Gallons produced by an individual for use in a private passenger vehicle registered in the name of that individual. <span style="float: right;">▶ 38.</span>				
39. Total disbursements <i>(Add Lines 28 through 38)</i> <span style="float: right;">39.</span>				
40. Gross taxable gallons <i>(Line 27 subtract Lines 30 through 38)</i> <span style="float: right;">40.</span>				

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

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

**Fuel Alcohol and Biodiesel Provider 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