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GAS-1219 Instructions
Motor Fuel Importer Return Instructions

General Instructions

Importers are those fuel tax licensees who import gasoline (including gasohol, alcohol, ethanol, and methanol), diesel (including biodiesel), kerosene, jet fuel or aviation gasoline into North Carolina by transport truck or tankwagon.

Importers may:

1. Acquire fuel from suppliers above the rack;
2. Sell fuel to licensed distributors who import for resale to customers in this state;
3. Sell fuel to licensed distributors and licensed exporters where such fuel is destined to be exported;
4. Sell fuel to retail dealers or end-users;
5. Sell fuel to the United States Government;
6. Sell fuel to the State of North Carolina or its agencies;
7. Sell fuel to a North Carolina local board of education;
8. Sell fuel to a North Carolina county or municipal corporation;
9. Sell fuel to a North Carolina Charter School;
10. Sell fuel to a North Carolina Community College; and
11. Blend products at the loading rack where the end product may be used to propel a vehicle, vessel, or aircraft.

The importer return is required to be filed by importers who import gasoline (including gasohol, alcohol, ethanol, and methanol), diesel (including biodiesel), kerosene, jet fuel, or aviation gasoline from a terminal facility or bulk-plant located outside of North Carolina.

A failure to file penalty will be assessed when returns are not received by the due date of the return, based on the amount of tax due of the return. A five percent (5%) penalty up to twenty-five percent (25%) maximum penalty will be assessed for each month the return is late.

A failure to pay penalty of ten percent (10%) of the amount of tax due and not paid will be assessed when the payment is not received by the due date of the return.

In addition, interest will be charged at a daily rate from the date the tax is due until the date the tax is paid. The interest is subject to change every six months; therefore, you should verify the rates on the Department's website at www.dornc.com.

Electronic Mandate: The Motor Fuel Importer Return (Gas-1219) is required to be filed electronically.

Electronic Funds Transfer (EFT): Any taxpayer who is required to file a return electronically must also pay electronically. To meet this requirement you may remit taxes by EFT or through the Motor Fuel Tracking System at **www.dornc.com**. For additional information regarding EFT requirements, please contact the Electronic Funds Transfer Program, P.O. Box 25000, Raleigh, North Carolina 27640-0001, or call 877-308-9103.

For EFT taxpayers, the Department must receive your EFT authorization by 3:45 PM on the 21st day of the month following the month in which transfer, exchange, loan, sale, use, or blending transactions occur. If the 21st falls on a Saturday, Sunday, or state or bank holiday, the EFT authorization must be received by 3:45 PM on the last business day prior to the Saturday, Sunday, state or bank holiday. **Remember:** Your account is debited on the banking day following your call. Please mail your return to the address listed on the last page of the instructions.

For non-EFT taxpayers, the return, supporting schedules, and payment (if applicable) must be received by the Department or postmarked on or before the 22nd day of the month following the month in which transfer, exchange, loan, sale, use, or

MAIL TO:
North Carolina Department of Revenue
Excise Tax Division
Post Office Box 25000
Raleigh, North Carolina 27640-0950

QUESTIONS:
Contact the Excise Tax Division at:
Telephone Number (919) 707-7500
Toll Free Number (877) 308-9092
Fax Number (919) 733-8654

blending transactions occur. If the 22nd falls on a Saturday, Sunday, or state holiday, the return and payment MUST BE RECEIVED by the Department or MUST BE POSTMARKED on the next business day. This also applies to returns when no tax is due. Please mail your return to the address listed on the last page of the instructions.

The importer return, supporting schedules, and payment (if applicable) for licensees registered as a **Bonded Importer** or **Tank Wagon Importer** must be received by the Department or postmarked on or before the 22nd day of the month following the month in which the import occurred. If the 22nd falls on a Saturday, Sunday, or state or federal holiday, the return and payment MUST BE RECEIVED by the Department or MUST BE POSTMARKED on the next business day. This also applies to returns when no tax is due.

The importer return, supporting schedules, and payment (if applicable) for licensees registered as **Occasional Importers** must be received by the Department or postmarked on or before the 3rd day of the month following the month in which the import occurred. If the 3rd falls on a Saturday, Sunday, or state or federal holiday, the return and payment MUST BE RECEIVED by the Department or MUST BE POSTMARKED on the next business day. **No return is required of an Occasional Importer if product was not imported into this State during the month.**

Amended Returns: Prior period adjustments are not allowed on current returns. If you must amend a previously filed importer return, you must complete Gas-1219 Motor Fuel Importer Return, front and back. Attach only the schedules with the required adjustments.

Line-by-Line Instructions

Fuel Accountability

Line 1 - Beginning Physical Inventory
Report the actual beginning inventory of gasoline (including gasohol, alcohol, ethanol, and methanol), diesel (including biodiesel), kerosene, jet fuel or aviation gasoline. The figures should agree with the prior month's ending inventory. Attach a statement of explanation if they do not agree.

Line 2 - Receipts
The gallons required to be reported on this line should agree with the total from Part 1, Line 23. This is the detail information provided in Schedules 1 and 3 along with the total in-state refinery production. This amount should reflect the total number of gallons of gasoline (including gasohol, alcohol, ethanol, and methanol), diesel (including biodiesel), kerosene, jet fuel or aviation gasoline received during the month.

Line 3 - Disbursements
The gallons required to be reported on this line should agree with the total from Part 2, Line 34, which is the total of detail information provided in Schedules 5A, 5F, 6F, 7, 8, 9A, 9C, 9E, 9F, and 9G. This amount should reflect the total number of gallons of gasoline (including gasohol, alcohol, ethanol, and methanol), diesel (including biodiesel), kerosene, jet fuel or aviation gasoline disbursed during the month.

Line 4 - Transfers
Enter the total gallons of fuel that were transferred from one product type to another.

Line 5 - Gain or (Loss)
Add Lines 1 and 2 then subtract Lines 3, 4, and 6. Enter the results by product type.

Line 6 - Ending physical Inventory
Enter the number of gallons for each product in storage as of 12:00 midnight on the last day of the month. Ending inventory should be the beginning inventory for next month's return.

Line 7 - Gross taxable gallons
The gallons required to be reported on this line should be carried forward from Part 2, Line 37. Enter the results by product type.

Line 8 - Tax-Paid Purchases
The gallons required to be reported on this line should be carried forward from Part 1, Line 20. Enter the results by product type.

Line 9 - Sales to exempt entities and for export
Add Part 2, Lines 27, 28, 29, 30, 31, 32, and 33. Enter the results by product type.

Line 10- Net gallons subject to road tax
Line 7 minus Lines 8 and 9. Then add Part 2, Line 25. Enter the results by product type.

Line 11 - Net gallons subject to inspection tax
Line 7 minus Line 8 and Part 2, Line 27. Then add Part 1, Line 22 and Part 2, Line 36. Enter the results by product type.

Line 12 - Motor fuel road tax due
Multiply Line 10 by the applicable motor fuels road tax rate. Enter the results by product type.

Line 13 - Motor fuel inspection tax due
Multiply Line 11 by $0.0025. Enter the results by product type.

Line 14 - Adjustments
Attach an explanation for all items listed on the adjustment line.

Credit Memorandum(s)
If you have received a Credit Memorandum(s) from the Department for overpayment of prior taxes, enter the total from such memorandum(s) and **submit original copies issued.**

Credit Card Sales
If you have exempt credit card sales originating from the supplier credit card, enter total for exempt credit card sales.
Payments made on original return
If you are filing an amended return you must recalculate the total taxes due. Enter the total amount paid on the original return.

Line 15 - Net road and inspection taxes due
Add Lines 12, 13, and 14. Enter the results by product type.

Line 16 - Penalty
A failure to file penalty will be assessed when returns are not received by the due date of the return, based on the amount of tax due of the return. A five percent (5%) penalty up to twenty-five percent (25%) maximum penalty will be assessed for each month the return is late.

A failure to pay penalty of ten percent (10%) of the amount of tax due and not paid will be assessed when the payment is not received by the due date of the return.

Line 17 - Interest
Payment of interest is required when payment on any return, with tax due, is late. The interest rate is subject to change every six months; therefore, you should verify the rate on the Department's website at **www.dornc.com**.

Line 18 - Total Amount Due
Add the amounts from Lines 15, 16, and 17, and enter the total. This is the amount due to be paid with the return. Your payment should equal the amount on Line 18 on the return. Make checks payable to North Carolina Department of Revenue and include your account number on your check.

Schedule Instructions

The supporting schedules are uniform documents designed in the same format as those approved by the Federation of Tax Administrators Uniformity Committee. **All required data must be presented in the same format and order as the schedules provided by this Department.** A separate schedule is required to be filed for each product type.

Gas-1219RS - Schedule of Reciepts

The following schedule types will provide detail in support of the amounts shown as purchases on the return. The importer is required to report each receipt of gasoline (including gasohol, alcohol, ethanol, and methanol), diesel (including biodiesel),

kerosene, jet fuel or aviation gasoline on a transaction by transaction basis.

Schedule Type
Enter one of the following receipt schedule types together with the appropriate product type. A separate schedule type is required for each product type being reported.

1 Gallons received tax-paid
3 Gallons imported into the state untaxed

Identifying Information

Legal Name, Account Number, Schedule Type, Product Type, and Month/Year of Return
Complete the information at the top of each schedule showing the importer legal name as shown on the face of the return, importer account number, schedule type, product type and month/year of the return.

Column Instructions

Columns 1 & 2: **Carrier** - Enter the name and account number of the company that transported the product.

Column 3: **Mode of Transport** - Enter the mode of transport. Use one of the following:

J = Truck	R = Rail	B = Barge	PL = Pipeline
S = Ship	BA = Book Adjustment	ST = Stationary Transfer	CE = Summary

Column 4: **Point of Origin/Destination** - Enter the location the product was transported from/to. Use the standard state abbreviation to identify the point of origin or destination, as appropriate. If the motor fuel was loaded at a terminal, enter the terminal control number for that terminal.
Terminal Control Number - The number assigned by the Internal Revenue Service to each motor fuel terminal storing accountable products.

Columns 5 & 6: **Supplier** - Enter the name and account number of the company from which the product was acquired.

Column 7: **Date Received** - Enter the date the product was received.

Column 8: **Document Number** - Enter the identifying number from the manifest issued at the terminal when product is removed over the rack. In the case of bulk plant removals, it is the withdrawal invoice number.

Column 9: **Not Required for North Carolina Reporting Purposes**

Column 10: **Not Required for North Carolina Reporting Purposes**

Column 11: **Billed Gallons** - Enter the number of gallons that were billed on the invoice and for which you paid tax. Provide a grand total for Column 11 for each product type.

Schedule 1 - Gallons Received, tax-paid
This schedule provides detail transaction information on over the rack receipts from distributors and suppliers of tax-paid gasoline (including gasohol, alcohol, ethanol, and methanol), diesel (including biodiesel), kerosene, jet fuel or aviation gasoline. Importers are required to report each purchase of North Carolina tax-paid product on a transaction by transaction basis. Complete the requested information for every column on this schedule summarizing the information by the seller name. **List all suppliers in alphabetical order.** Complete a separate schedule for each product type.

The total from Column 11 of this schedule is carried to Part 1, Line 20 of the Gas 1219 return.

Schedule 3 - Gallons Imported into the State, tax unpaid
This schedule provides detail transaction information on imports of gasoline (including gasohol, alcohol, ethanol, and methanol), diesel (including biodiesel), kerosene, jet fuel or aviation gasoline from suppliers, distributors, or company-operated bulk-plants located out-of-state on which the North Carolina road and inspection taxes were not paid. Importers are required to report each receipt of product on a transaction by transaction basis. Complete the requested information for every column on this schedule summarizing the information by the seller name. **List all suppliers in alphabetical order.** Complete a separate schedule for each product type.

Dyed diesel and dyed kerosene totals from Column 11 of are carried to Part 1, Line 22 of the Gas 1219 return. All other product types totals from Column 11 of are carried to Part 1, Line 21 of the Gas 1219 return.

Gas-1219DS - Schedule of Disbursements

The following schedule types provide detail in support of the amounts shown as disbursements on the return. The requirement for reporting each disbursement of motor fuel product is dependent on the disbursement schedule type. Please review the

disbursement schedule types defined below for information on the level of transaction reporting detail required for motor fuel products.

Schedule Type
Enter one of the following disbursement schedule types together with the appropriate product type. A separate schedule type is required for each product type being reported.

5A	Gallons sold to retailers, bulk end-users, unlicensed distributors and company-operated stations
5F	Dyed diesel and dyed kerosene gallons sold for taxable purposes
6F	Dyed diesel and dyed kerosene gallons sold for non-taxable purposes
7	Gallons sold for export - destination state taxes collected
8	Gallons sold to the U.S. Government
9A	Gallons sold to the State of North Carolina
9C	Gallons sold to a N.C. local board of education
9E	Gallons sold to a N.C. county or municipal corporation
9F	Gallons sold to a N.C. charter school
9G	Gallons sold to a N.C. community college

Identifying Information

Legal Name, Account Number, Schedule Type, Product Type, and Month/Year of Return
Complete the information at the top of each schedule showing the importer legal name as shown on the face of the return, account number, schedule type, product type and month/year of the return.

Column Instructions

Columns 1 & 2: **Carrier -** Enter the name and account number of the company that transported the product.

Column 3: **Mode of Transport - Enter the mode of transport. Use one of the following:**

J = Truck	R = Rail	B = Barge	PL = Pipeline
S = Ship	BA = Book Adjustment	ST = Stationary Transfer	CE = Summary

Column 4: Point of Destination - Enter the location the product was transported to. Use the standard state abbreviation to identify the point of destination.

Column 5: **Not Required for North Carolina Reporting Purposes**

Columns 6 & 7: **Purchaser -** Enter the name and account number of the company to which the product was sold.

Column 8: **Date Shipped -** Enter the date the product was shipped.

Column 9: **Document Number -** Enter the identifying number from the manifest issued at the terminal when product is removed over the rack. In the case of bulk plant removals, it is the withdrawal invoice number.

Column 10: **Not Required for North Carolina Reporting Purposes**

Column 11: **Not Required for North Carolina Reporting Purposes**

Column 12: **Billed Gallons -** Enter the number of gallons that were billed on the invoice to the customer. Provide a grand total for Column 12 for each product type.

Schedule 5A - Gallons sold to retailers, bulk end-users, unlicensed distributors, or company-operated stations - N.C. tax collected
Importers who sell gasoline (including gasohol, alcohol, ethanol, and methanol), diesel (including biodiesel), kerosene, jet fuel or aviation gasoline to unlicensed distributors, retailers, users or bulk end-users are required to complete and include this schedule with their Motor Fuels Importer Return. Complete the requested information for every column on this schedule summarizing the information by the purchaser name. **List all purchasers in alphabetical order.** Complete a separate schedule for each product type.

The total from Column 12 of this schedule is carried to Part 2, Line 24 of the Gas 1219 return.

Schedule 5F - Dyed diesel and dyed kerosene gallons sold for taxable purposes
Importers who sell dyed diesel (including dyed biodiesel) or dyed kerosene for highway use are required to complete and include this schedule with their Motor Fuel Importer Return. These gallons include sales to intercity bus companies, the American Red Cross and educational organizations that are not public schools. **Do not include dyed diesel or dyed kerosene sold for off-highway use. Dyed diesel or dyed kerosene sold for off-highway use must be reported on Schedule 6F.**

Complete and include this schedule, listing in detail each disbursement transaction for dyed diesel (including dyed biodiesel) or dyed kerosene. Complete the requested information for every column on this schedule summarizing the information by the purchaser name. **List all purchasers in alphabetical order.** Complete a separate schedule for each product type.

The total from Column 12 of this schedule is carried to Part 2, Line 25 of the Gas 1219 return.

Schedule 6F - Dyed diesel and dyed kerosene gallons sold for non-taxable purposes
Importers who sell dyed diesel (including dyed biodiesel) or dyed kerosene for off-highway use are required to complete and include this schedule with their Motor Fuel Importer Return. **These gallons do not include sales to intercity bus companies and educational organizations that are not public schools. Dyed diesel (including dyed biodiesel) or dyed kerosene sold for highway use must be reported on Schedule 5F.**

Complete and include this schedule, listing in detail each disbursement transaction for dyed diesel (including dyed biodiesel) or dyed kerosene. Complete the requested information for every column on this schedule summarizing the information by the purchaser name. **List all purchasers in alphabetical order.** Complete a separate schedule for each product type.

The total from Column 12 of this schedule is carried to Part 2, Line 26 of the Gas 1219 return.

Schedule 7 - Gallons sold for export - destination state taxes collected
Importers who sell gasoline (including gasohol, alcohol, ethanol, and methanol), diesel (including biodiesel), kerosene, jet fuel or aviation gasoline to licensed distributors or licensed exporters for export are required to complete and include this schedule with their Motor Fuel Importer Return. Importers may not sell gallons for export to an unlicensed distributor or unlicensed exporter; however, if the sale does occur the importer must attach a statement that includes the name, address, and telephone number of the unlicensed distributor or unlicensed exporter.

Complete and include this schedule, listing in detail each disbursement transaction for gasoline (including gasohol, alcohol, ethanol, and methanol), diesel (including biodiesel), kerosene, jet fuel or aviation gasoline. Complete the requested information for every column on this schedule summarizing the information by the purchaser name. **List all purchasers in alphabetical order.** Complete a separate schedule for each product type.

The total from Column 12 of this schedule is carried to Part 2, Line 27 of the Gas 1219 return.

Schedule 8 - Gallons sold to the U.S. Government
Suppliers who sell gasoline (including gasohol, alcohol, ethanol, and methanol), diesel (including biodiesel), kerosene, jet fuel or aviation gasoline directly to the U.S. Government or its agencies are required to complete and include this schedule with their Motor Fuel Importer Return. **Do not include sales made to the U.S. Government or to foreign diplomats by means of a supplier credit card at a retail location. These types of transactions should be included on the Adjustment Line on Page 1 of the return.**

Complete and include this schedule, listing in detail each disbursement transaction for gasoline (including gasohol, alcohol, ethanol, and methanol), diesel (including biodiesel), kerosene, jet fuel or aviation gasoline. Complete the requested information for every column on this schedule summarizing the information by the purchaser name. **List all purchasers in alphabetical order.** Complete a separate schedule for each product type.

The total from Column 12 of this schedule is carried to Part 2, Line 28 of the Gas 1219 return.

Schedule 9A - Gallons sold to the State of North Carolina
Importers who sell gasoline (including gasohol, alcohol, ethanol, and methanol), diesel (including biodiesel), kerosene, jet fuel or aviation gasoline directly to the State of North Carolina or its agencies are required to complete and include this schedule with their Motor Fuel Importer Return. **Do not include sales made to the counties or municipal corporations. Counties and municipal corportations are reported on Schedule 9E.**

Complete and include this schedule listing in detail each disbursement transaction for gasoline (including gasohol, alcohol, ethanol, and methanol), diesel (including biodiesel), kerosene, jet fuel or aviation gasoline. Complete the requested information for every column on this schedule summarizing the information by the purchaser name. **List all purchasers in alphabetical order.** Complete a separate schedule for each product type.

The total from Column 12 of this schedule is carried to Part 2, Line 29 of the Gas 1219 return.

Schedule 9C - Gallons sold to a N.C. local board of education
Importers who sell gasoline (including gasohol, alcohol, ethanol, and methanol), diesel (including biodiesel), kerosene, jet fuel or aviation gasoline directly to N.C. local boards of education are required to complete and include this schedule with their Motor Fuel Importer Return. **Do not include sales made directly to a city or county school. The sale must be made directly to the local board of education and must be invoiced in the same manner.**

Complete and include this schedule, listing in detail each disbursement transaction for gasoline (including gasohol, alcohol, ethanol, and methanol), diesel (including biodiesel), kerosene, jet fuel or aviation gasoline. Complete the requested information for every column on this schedule summarizing the information by the purchaser name. **List all purchasers in alphabetical order.** Complete a separate schedule for each product type.

The total from Column 12 of this schedule is carried to Part 2, Line 30 of the Gas 1219 return.

Schedule 9E - Gallons sold to a N.C. county or municipal corporation
Importers who sell gasoline (including gasohol, alcohol, ethanol, and methanol), diesel (including biodiesel), kerosene, jet fuel or aviation gasoline directly to N.C. counties or municipal corporations are required to complete and include this schedule with their Motor Fuel Importer Return.

Complete and include this schedule, listing in detail each disbursement transaction for gasoline (including gasohol, alcohol, ethanol, and methanol), diesel (including biodiesel), kerosene, jet fuel or aviation gasoline. Complete the requested information for every column on this schedule summarizing the information by the purchaser name. **List all purchasers in alphabetical order.** Complete a separate schedule for each product type.

The total from Column 12 of this schedule is carried to Part 2, Line 31 of the Gas 1219 return.

Schedule 9F - Gallons sold to a N.C. charter school
Importers who sell gasoline (including gasohol, alcohol, ethanol, and methanol), diesel (including biodiesel), kerosene, jet fuel or aviation gasoline directly to N.C. charter schools for charter school use are required to complete and include this schedule with their Motor Fuel Importer Return. This exemption was effective October 1, 2000.

Complete and include this schedule, listing in detail each disbursement transaction for gasoline (including gasohol, alcohol, ethanol, and methanol), diesel (including biodiesel), kerosene, jet fuel or aviation gasoline. Complete the requested information for every column on this schedule summarizing the information by the purchaser name. **List all purchasers in alphabetical order.** Complete a separate schedule for each product type.

The total from Column 12 of this schedule is carried to Part 2, Line 32 of the Gas 1219 return.

Schedule 9G - Gallons sold to N.C. community colleges
Importers who sell gasoline (including gasohol, alcohol, ethanol, and methanol), diesel (including biodiesel), kerosene, jet fuel or aviation gasoline directly to N.C. community colleges for community college use are required to complete and include this schedule with their Motor Fuel Importer Return. This exemption was effective January 1, 2002.

Complete and include this schedule, listing in detail each disbursement transaction for gasoline (including gasohol, alcohol, ethanol, and methanol), diesel, kerosene, jet fuel or aviation gasoline. Complete the requested information for every column on this schedule summarizing the information by the purchaser name. **List all purchasers in alphabetical order.** Complete a separate schedule for each product type.

The total from Column 12 of this schedule is carried to Part 2, Line 33 of the Gas 1219 return.

<u>Schedule of State Diversion Corrections</u>

Schedule 11 - Importer Schedule for State Diversion Corrections will provide detail in support of the amounts shown as diversion corrections on the importer return. Each diversion should be listed on a separate line with a separate schedule for each product type.

Dyed diesel (including dyed biodiesel) total from Column 12 of is carried to Part 2, Line 36 of the Gas 1219 return. All other product types are carried to Part 2, Line 35 of the Gas 1219 return.

Identifying Information

Legal Name, Account Number, Product Type, and Month/Year of Return
Complete the information at the top of each schedule showing the importer legal name as shown on the face of the return, importer account number, product type, and month/year of the return.

Column Instructions

Columns 1 & 2: **Carrier** - Enter the name and account number of the company that transported the product.

Column 3: **Not Required for North Carolina Reporting Purposes**

Column 4: **Original/Revised Destination State** - Enter the name of the destination state as it was originally printed on the shipping document. Enter the name of the destination state as reported to the diversion system.

Column 5: **Terminal Control Number** - The number assigned by the Internal Revenue Service to each motor fuel terminal storing accountable products.

Columns 6 & 7: **Purchaser** - Enter the name and account number of the company to which the product was sold.

Column 8: **Date Shipped** - Enter the date the product was shipped.

Column 9: **Document Number** - Enter the identifying number from the manifest issued at the terminal when product is removed over the rack. In the case of bulk plant removals, it is the withdrawal invoice number.

Column 10: **Not Required for North Carolina Reporting Purposes**

Column 11: **Not Required for North Carolina Reporting Purposes**

Column 12: **Billed Gallons** - Enter the number of gallons that were billed on the invoice to the customer. Provide a grand total for Column 12 for each product type.

Column 13: **Diversion Number** - Enter the number issued by the diversion reporting system that authorizes the diversion of the product from the destination state that is on the original shipping document.