NCDOR
Web
12-17

GAS-1301 Instructions
Motor Fuel Transporter Return Instructions

General Instructions

Motor fuel transporters are those fuel tax licensees who transport motor fuel by pipeline, railroad, barge, ship, or transport truck for delivery in North Carolina or export from North Carolina. The motor fuel transporter return gives the State a third-party verification of the movement of motor fuel products.

All motor fuel transporters who transport motor fuel with a North Carolina destination or who export motor fuel from this state must file the Motor Fuel Transporter Return. **Effective 7/1/07, intrastate movement of fuel and fuel movement by private carriers must be reported on the Motor Fuel Transporter Return.**

Electronic Mandate: The Motor Fuel Transporter Return (GAS-1301) is required to be filed electronically. You may access the Department's website at **www.ncdor.gov** to file your returns by EDI or by web through the Motor Fuel Tracking System.

The return and supporting schedules must be received by the Department or postmarked on or before the 22nd day after the end of each month in which the terminal receipt or withdrawal occurred. If the 22nd falls on a Saturday, Sunday, or state holiday, the return MUST BE RECEIVED by the Department or MUST BE POSTMARKED on the next business day. This also applies to returns when no operations occur during the month. If the return is not submitted timely, a delinquent penalty of fifty dollars ($50.00) is assessed for each transporter return that is late. **Any payment must be drawn on a U.S. (domestic) bank and payable in U.S. dollars.**

Amended Returns: Prior period adjustments are not allowed on current returns. If you must amend a previously filed Transporter Return, you must complete a GAS-1301, Motor Fuel Transporter Return. Attach only the schedules with the required adjustments.

Line-by-Line Instructions

Computation of Net Gallons

Line 1 - Total gallons of motor fuels loaded at a North Carolina terminal or bulk plant and delivered to another state
The gallons required to be reported on this line should be the summary of the detailed information provided in Schedule 14A. This amount should reflect the total net gallons of gasoline (including gasohol, fuel alcohol, and blending components), diesel fuel (including undyed diesel fuel, dyed low sulfur diesel fuel, dyed high sulfur diesel fuel, fuel oil, home heating fuel, undyed biodiesel, and dyed biodiesel), kerosene, jet fuel, and aviation gasoline received during the month.

Line 2 - Total gallons of motor fuels loaded at an out-of-state terminal or bulk plant and delivered in North Carolina
The gallons required to be reported on this line should be the summary of the detail information provided in Schedule 14B. This amount should reflect the total net gallons of gasoline (including gasohol, fuel alcohol, and blending components), diesel fuel (including undyed diesel fuel, dyed low sulfur diesel fuel, dyed high sulfur diesel fuel, fuel oil, home heating fuel, undyed biodiesel, and dyed biodiesel), kerosene, jet fuel, and aviation gasoline received during the month.

Line 3 - Total gallons of motor fuels loaded at a North Carolina terminal or bulk plant and delivered in North Carolina
The gallons required to be reported on this line should be the summary of the detail information provided in Schedule 14C. This amount should reflect the total net gallons of gasoline (including gasohol, fuel alcohol, and blending components), diesel fuel (including undyed diesel fuel, dyed low sulfur diesel fuel, dyed high sulfur diesel fuel, fuel oil, home heating fuel, undyed biodiesel, and dyed biodiesel), kerosene, jet fuel, and aviation gasoline received during the month.

Line 4 - Total gallons of motor fuels transported
Add Lines 1, 2, and 3.

Line 5 - Penalty for late filing
Payment of the Failure to File Penalty is required with any return filed after the date the return is due. If this return is late the penalty is fifty dollars ($50.00). **Any payment must be drawn on a U.S. (domestic) bank and payable in U.S. dollars.**

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.**

Schedule of Deliveries

The following schedule types provide detail in support of the amounts shown as deliveries on the return. The requirement for reporting each delivery of motor fuel product is dependent on the delivery schedule type. Please review the delivery 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 delivery schedule type numbers together with the appropriate product type. A separate schedule is required for each product type being reported.

14A	Gallons of motor fuels loaded at a North Carolina terminal or bulk plant and delivered to another state
14B	Gallons of motor fuels loaded at an out-of-state terminal or bulk plant and delivered in North Carolina
14C	Gallons of motor fuels loaded at a North Carolina terminal or bulk plant and delivered in North Carolina

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 transporter legal name as shown on the front of the return, transporter account number, schedule type, product type and month/year of the return.

Column Instructions

Column 1: **Person hiring the carrier name** - Enter the name of the company that hired the carrier.
Column 2: **Person hiring the carrier account number** - Enter the account number of the company that hired the carrier.
Column 3: **Seller name** - Enter the name of the company from whose account the fuel was withdrawn at the terminal.
Column 4: **Seller account number** - Enter the account number of the company from whose account the fuel was withdrawn at the terminal.
Column 5: **Mode** - 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 6: **Origin** - Enter the city and state shown on the delivery document where the motor fuel was loaded for each delivery. If the motor fuel was loaded at a terminal, enter the terminal code assigned for that terminal.
Column 7: **Delivered To Name** - Enter the name of the company of the final delivery point.
Columns 8: **Delivered To City and State** - Enter the address of the company of the final delivery point.
Columns 9: **Delivered To FEIN** - Enter the account number of the company of the final delivery point.
Column 10: **Date Delivered** - Enter the date the product was delivered.
Column 11: **Document Number** - Enter the identifying number from the manifest or bill of lading issued at the terminal when the product is removed. In the case of pipeline or barge movements, enter the pipeline or barge ticket number. In the case of bulk plant removals, it is the withdrawal invoice number.
Column 12: **Gross Gallons** - Enter the number of gross gallons delivered for each delivery. Provide a grand total for Column 12.
Column 13: **Net Gallons** - Enter the number of net gallons delivered for each delivery. Provide a grand total for Column 13.

Schedule 14A - Total gallons of motor fuels loaded at a North Carolina terminal or bulk plant and delivered to another state
This schedule provides detailed transaction information on deliveries of motor fuel originating in North Carolina and transported to another state by a common or contract carrier. Motor fuel includes gasoline (including gasohol, fuel alcohol, and blending components), diesel fuel (including undyed diesel fuel, dyed low sulfur diesel fuel, dyed high sulfur diesel fuel, fuel oil, home heating fuel, undyed biodiesel, and dyed biodiesel), kerosene, jet fuel, and aviation gasoline. Transporters are required to report each delivery of motor fuel on a transaction by transaction basis. Complete the requested information for every column on this schedule. Complete a separate schedule for each product type.

The total from Column 13 of this schedule is carried to Line 1 of the GAS-1301 return.

Schedule 14B - Total gallons of motor fuels loaded at an out-of-state terminal or bulk plant and delivered in North Carolina

This schedule provides detailed transaction information on deliveries of motor fuel, originating out-of-state and transported in North Carolina by a common or contract carrier. Motor fuel includes gasoline (including gasohol, fuel alcohol, and blending components), diesel fuel (including undyed diesel fuel, dyed low sulfur diesel fuel, dyed high sulfur diesel fuel, fuel oil, home heating fuel, undyed biodiesel, and dyed biodiesel), kerosene, jet fuel, and aviation gasoline. Transporters are required to report each delivery of motor fuel on a transaction by transaction basis. Complete the requested information for every column on this schedule. Complete a separate schedule for each product type.

The total from Column 13 of this schedule is carried to Line 2 of the GAS-1301 return.

Schedule 14C - Total gallons of motor fuels loaded at a North Carolina terminal or bulk plant and delivered in North Carolina

This schedule provides detailed transaction information on deliveries of motor fuel in North Carolina, when the motor fuel originated in North Carolina, by a common or contract carrier. Motor fuel includes gasoline (including gasohol, fuel alcohol, and blending components), diesel fuel (including undyed diesel fuel, dyed low sulfur diesel fuel, dyed high sulfur diesel fuel, fuel oil, home heating fuel, undyed biodiesel, and dyed biodiesel), kerosene, jet fuel, and aviation gasoline. Transporters are required to report each delivery of motor fuel on a transaction by transaction basis. Complete the requested information for every column on this schedule. Complete a separate schedule for each product type.

The total from Column 13 of this schedule is carried to Line 3 of the GAS-1301 return.

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