

# **GAS-1204 Instructions**

## **Motor Fuel Terminal Operator Return Instructions**

### **General Instructions**

Terminal operators are those fuel tax licensees who provide terminal services of motor fuel for pickup or delivery in North Carolina. The terminal operator return gives the State a full accounting of all motor fuel products moving through a terminal.

All terminal operators who provide terminal services must file the Terminal Operator Return. Terminal operators who operate more than one terminal must file a separate report for each terminal. This return is not a tax due return.

If the return is not submitted timely, a delinquent penalty of fifty dollars (\$50.00) is assessed for each terminal operator return that is late.

**Electronic Mandate:** The Motor Fuel Terminal Operator Return (Gas-1204) is required to be filed electronically. You may access the Department's website at [www.dornc.com](http://www.dornc.com) 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 of the month following the 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.

**Amended Returns:** Prior period adjustments are not allowed on current returns. In order to amend a previously filed Terminal Operator Return, you must complete Gas 1204 Motor Fuel Terminal Operator Return. Attach only the schedules with the required corrections.

### **Line-by-Line Instructions**

#### **Part 1 - Fuel Accountability**

##### **Line 1 - Beginning inventory**

Report the actual beginning inventory of gasoline (including alcohol, ethanol, and methanol), 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. The figures should agree with the prior month's ending inventory. Attach a statement of explanation if they do not agree. Enter by product type.

##### **Line 2 - Total receipts**

The gallons required to be reported on this line should be the summary of the detail information provided in Schedule 15A. This amount should reflect the total number of gallons of gasoline (including alcohol, ethanol, and methanol), 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. Enter the net gallons by product type.

##### **Line 3 - Total gallons available for removal**

Add Lines 1 and 2. Enter the results by product type.

##### **Line 4 - Low sulfur dyed diesel disbursements**

The gallons required to be reported on this line should be the summary of the detail information provided in Schedule 15B for low sulfur dyed diesel only. This amount should reflect the total number of gallons of low sulfur dyed diesel disbursed during the month. Enter the net gallons for low sulfur dyed diesel.

##### **Line 5 - Total of other fuel disbursements**

The gallons required to be reported on this line should be the summary of the detail information provided in Schedule 15B for all other fuels except low sulfur dyed diesel. This amount should reflect the total number of gallons of gasoline (including

alcohol, ethanol, and methanol), diesel fuel (including undyed diesel fuel, dyed high sulfur diesel fuel, fuel oil, home heating fuel, undyed biodiesel, and dyed biodiesel), kerosene, jet fuel, and aviation gasoline disbursed during the month. Enter the net gallons by product type.

**Line 6 - Gallons available less disbursements**

Line 3 minus Lines 4 and 5. Enter the results by product type.

**Line 7 - Stock <gain>/loss**

Line 6 minus Line 8. Enter the results by product type.

**Line 8 - Actual ending 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. Enter by product type.

**Line 9 - Late filing penalty**

Payment of the Failure to File Penalty is required with any return filed after the date the return is due. If the return is late the penalty is fifty dollars (\$50.00).

**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.

**Schedule of Receipts**

Schedule 15A provides detail in support of the amounts shown as receipts on the terminal operator return. The terminal operator is required to report each receipt of gasoline (including alcohol, ethanol, and methanol), 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 on a transaction by transaction basis.

**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 terminal operator legal name as shown on the face of the return, terminal operator account number, schedule type, product type, and month/year of the return.

**Column Instructions**

- Column 1:** **Carrier** - Enter the name of the company that transported the product.
- Column 2:** **Carrier account number** - Enter the 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:** **Position Holder/Supplier name** - Enter the name of the company from which the product was acquired.
- Column 5:** **Position Holder/Supplier account number** - Enter the account number of the company from which the product was acquired.
- Column 6:** **Date Received** - Enter the date the product was received.
- Column 7:** **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 8:** **Net Gallons** - Enter the net gallons received. Provide a grand total for Column 8 for each product type.
- Column 9:** **Gross Gallons** - Enter the gross gallons received. Provide a grand total for Column 9 for each product type.

### Schedule 15A - Total gallons received

This schedule provides detail transaction information on terminal receipts within the terminal transfer system of gasoline (including alcohol, ethanol, and methanol), 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. Terminal operators are required to report each receipt of accountable product on a transaction by transaction basis. Complete the requested information for every column on this schedule. List all position holders/suppliers in alphabetical order. Complete a separate schedule for each product type.

The total from this schedule is carried to Page 1, Line 2 of the Gas 1204 return.

### Schedule of Disbursements

Schedule 15B provides detail in support of the amounts shown as disbursements on the terminal operator return. The terminal operator is required to report each disbursement of gasoline (including alcohol, ethanol, and methanol), 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 on a transaction by transaction basis.

### 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 terminal operator legal name as shown on the face of the return, terminal operator account number, schedule type, product type and month/year of the return.

#### Column Instructions

- Column 1:** **Carrier name** - Enter the name of the company that transported the product.
- Column 2:** **Carrier account number** - Enter the 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:** **Destination State** - Enter the location the product was transported from/to. Use the standard state abbreviation to identify the point of origin or destination, as appropriate.
- Column 5:** **Position holder/Supplier name** - Enter the name of the position holder/supplier who owned the product as it crossed the terminal rack.
- Column 6:** **Position holder/Supplier account number** - Enter the account number of the position holder/supplier who owned the product as it crossed the terminal rack.
- Column 7:** **Date Shipped** - Enter the date the product was shipped.
- 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:** **Net Gallons** - Enter the net gallons disbursed. Provide a grand total for Column 9 for each product type.
- Column 10:** **Gross Gallons** - Enter the gross gallons disbursed. Provide a grand total for Column 10 for each product type.

### Schedule 15B - Total gallons disbursed

This schedule provides detail transaction information on terminal disbursements across the terminal rack of gasoline (including alcohol, ethanol, and methanol), 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. Terminal operators are required to report each disbursement of accountable product on a transaction by transaction basis. Complete the requested information for every column on this schedule. List all position holders/suppliers in alphabetical order. Complete a separate schedule for each product type.

The total from this schedule is carried to Page 1, Line 4 and 5 of the Gas 1204 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