



North Carolina Department of Revenue

Beverly Eaves Perdue
Governor

David W. Hoyle
Secretary

August 24, 2012

Notice of Mandatory Electronic Filing

The North Carolina Department of Revenue, Excise Tax Division (Division), implemented electronic filing of tax returns on October 2, 2006. The Secretary of Revenue, in accordance with North Carolina General Statutes (N.C.G.S.) § 105-449.90(a), has mandated that all motor fuel tax returns (with or without schedule data information) and motor fuel claim for refund returns be filed electronically. This mandate includes all taxpayers who file "No Activity" or "Activity" returns. The electronic filing mandate effective dates are based on the form type. For all mandate effective dates, please refer to the table below.

<u>Form #</u>	<u>Form Name</u>	<u>Mandate Effective Date</u>	<u>Form #</u>	<u>Form Name</u>	<u>Mandate Effective Date</u>
Gas-1202	Supplier Return	7/1/2008	Gas-1206	Claim for Refund – Exempts	10/1/2012
Gas-1204	Terminal Operator Return	7/1/2008	Gas-1252	Alternative Fuels Provider Return (no schedule data)	10/1/2012
Gas-1210	Kerosene Claim for Refund	7/1/2008	Gas-1260	Blender Return	10/1/2012
Gas-1219	Importer Return	7/1/2008	Gen-19	Claim for Refund - Miscellaneous	10/1/2012
Gas-1239	Bulk Plant Exporter Return	7/1/2008	Gas-1200	Claim for Refund – Non-Profits	10/1/2012
Gas-1252	Alternative Fuels Provider Return (with schedule data)	7/1/2008	Gas-1200B	Claim for Refund – Taxicabs	10/1/2012
Gas-1259	Backup Tax Return	7/1/2008	Gas-1201ME	Claim for Refund – Special Mobile Equipment	10/1/2012
Gas-1264	Fuel Alcohol and Biodiesel Provider Return	7/1/2008	Gas-1200C	Claim for Refund – Power Takeoff Vehicles	1/1/2013
Gas-1288	Kerosene Supplier Return	7/1/2008	Gas-1209	Annual Terminal Operator Return	1/1/2013
Gas-1301	Transporter Return	7/1/2008	Gas-1201	Claim for Refund – Non-Highway Use	1/1/2014

Suppliers, Terminal Operators, and Transporters have the option of filing their returns by Electronic Data Interchange (EDI) or by online electronic filing (E-File). You may obtain filing instructions for both EDI and E-File by accessing our website at www.dornc.com/electronic/index.html#businesses. All other account types will use the E-file application.

Access codes are required to initially set up your account. Access Code letters were previously sent to all taxpayers; however if necessary, you may call the Division to obtain your access code. Taxpayers who file electronically must also make applicable payments electronically pursuant to N.C.G.S. §105-241 (b)(2a). Payments may be made by bank draft, debit card, MasterCard, or Visa.

The Division understands there may be taxpayers who might experience difficulties due to this mandate. There are provisions in place to consider requests to waive this requirement when a filer is unable to comply with the electronic filing mandate. All waivers must have approval from the Division and must be approved annually. Should your circumstances necessitate making a waiver request, please submit a letter detailing the reason(s) for the requested waiver to the address below, Attention: Carren Bowling. You will receive written notification upon approval or denial of your waiver request.

Questions regarding this notice may be directed to the Excise Tax Division at (919) 733-3409 or toll free at (877) 308-9092.