



NCDOR

**NORTH
CAROLINA
DEPARTMENT
OF REVENUE**

**Excise Tax Division
North Carolina Department of Revenue
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**IMPORTANT NOTICE:
PRODUCT CODES CHANGES for MOTOR FUELS TAXPAYERS**

The Excise Tax Division of the North Carolina Department of Revenue is issuing this important notice to Motor Fuels taxpayers about changes in motor fuels product codes. The changes are to ensure consistency with the Federation of Tax Administrators (FTA) uniform product codes.

Effective January 1, 2018, for use beginning with December 2017 motor fuels excise tax returns, which are due in January 2018, the Excise Tax Division is updating and adding specific uniform product codes as follows:

Blending Components – **product code 122 is added** to the available product codes and acts as a roll-up code for blending components such as the following:

052 – Ethane	126 – Napthas
055 – Butane, including butane-propane mix	196 – Ethylene
058 – Isobutane	198 – Butylene
059 – Pentanes, including isopentanes	199 – Toluene
075 – Propylene	223 – Raffinates
076 – Xylene	248 – Benzene
090 – Additive Miscellaneous	249 – ETBE
091 – Waste Oil	265 – Methane
093 – MTBE	301 - CBOB
121 – TAME	302 - RBOB

Fuel Alcohol – **product code 123** is added to replace code 241 – Ethanol and 243 – Methanol, and acts as a roll-up code for 100% percent Ethanol – E00 and for 100% percent Methanol – M00. (Note for a percentage of Ethanol (E01-E99) or a percentage of Methanol (M01-M99), use Gasohol - product code 124).

Biodiesel-Undyed – **product code 170** is added to replace code 284, and acts as a roll-up code for 100% Undyed Biodiesel – B00 and the percentage of Undyed Biodiesel – B01-B99.

Biodiesel-Dyed – product code 171 is added to replace code 290, and acts as a roll-up code for 100% Dyed Biodiesel – D00 and the percentage of Dyed Biodiesel – D01-D99.

This is a comprehensive list of the NCDOR Motor Fuels product codes that will be in effect on January 1, 2018, for use beginning with December 2017 motor fuels excise tax returns, which are due January 2018:

Product

Code	Description
065	Gasoline
072	Kerosene - Dyed
122	Blending Component(s) (New)
123	Fuel Alcohol (Replaces Code 241 - Ethanol & Code 243 - Methanol)
124	Gasohol
125	Aviation Gasoline
130	Jet Fuel
142	Kerosene - Undyed
160	Diesel - Undyed
170	Biodiesel – Undyed (Replaces Code 284)
171	Biodiesel – Dyed (Replaces Code 290)
226	Diesel – High Sulfur Dyed
227	Diesel – Low Sulfur Dyed

NOTE to Electronic Data Interchange (EDI) Filers:

These changes in product codes may require some taxpayers to make updates to their EDI software. The taxpayers that may be affected by these changes include those that file the following motor fuels tax returns:

- Gas-1202, Motor Fuels Supplier Return
- Gas-1204, Terminal Operator Return
- Gas-1301, Motor Fuel Transporter Return

Taxpayers who file their motor fuels excise taxes using the EDI filing program must ensure that their EDI software has been updated with these product codes BEFORE filing the December 2017 motor fuels tax returns, which are due by January 22, 2018.

If you have any questions or need further clarification, please contact the Excise Tax Division at (919) 707-7500 or toll free (877) 308-9092.
