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GAS-1204 Instructions
Motor Fuel Terminal Operator Return Instructions

General Instructions

Terminal operators are those fuel tax licensees who provide terminal services in North Carolina. The terminal operator return gives the State a full accounting of all motor fuel products received or removed from 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 return for each terminal. This return is not a tax due return.

In the event the return is not submitted timely, the return will be subject to a failure to file penalty of fifty dollars ($50.00) per day, up to a maximum penalty of one thousand dollars ($1,000) pursuant to N.C.G.S. 105-236(a)(10)(c).

Electronic Mandate: The Motor Fuel Terminal Operator Return (GAS-1204) is required to be filed electronically. Access the Department's website at **www.ncdor.gov** to file your returns by EDI or web through the Motor Fuel Tracking System. In the event the return is not filed electronically, the return will be subject to a penalty of two hundred dollars ($200.00) pursuant to N.C.G.S. 105-236(a)(10)(d).

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.

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 adjustments.

Line-by-Line Instructions

Fuel Accountability

Line 1 - Beginning physical inventory
Report the beginning physical inventory 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. The figures should agree with the prior month's ending physical inventory. 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 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. 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 on 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 on Schedule 15B for all other fuels except low sulfur dyed diesel. This amount should reflect the total number of gallons of gasoline (including gasohol, fuel alcohol, and blending components), 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 - 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 physical inventory should be the beginning physical inventory for the 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) for each day the return is filed late, up to a maximum penalty of one thousand dollars ($1,000).

Line 10 - Electronic filing penalty
Payment of the Electronic Filing Penalty is required with any return not filed electronically. If the return is not filed electronically, the penalty is two hundred dollars ($200).

Line 11 - Total penalties
Add Lines 9 and 10. Enter the results. **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. 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 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 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 front 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 -** 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 or bill of lading issued when the product is removed. 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.

Column 9: **Gross Gallons -** Enter the gross gallons received. Provide a grand total for Column 9.

Schedule 15A - Total gallons received
This schedule provides detailed transaction information on terminal receipts within the terminal transfer system 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. 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. Complete a separate schedule for each product type.

The total from Column 8 of this schedule is carried to 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 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 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 front 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 -** 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 to. Use the standard state abbreviation to identify the point of 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 or bill of lading issued when the product is removed. 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.
Column 10: **Gross Gallons -** Enter the gross gallons disbursed. Provide a grand total for Column 10.

Schedule 15B - Total gallons disbursed
This schedule provides detailed transaction information on terminal disbursements across the terminal rack 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. 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. Complete a separate schedule for each product type.

The total from Column 9 of this schedule is carried to Line 4 or Line 5 of the GAS-1204 return.

MAIL TO:
North Carolina Department of Revenue
Excise Tax Division
3301 Terminal Drive, Suite 125
Raleigh, North Carolina 27604

QUESTIONS:
Contact the Excise Tax Division at:
Telephone Number (919) 707-7500
Toll Free Number (877) 308-9092
Fax Number (919) 250-7898