Do Not Include This Page



### Instructions For Handwritten Forms

## Guidelines



Do not use red ink. Use blue or black ink.



Do not use dollar signs, commas, or other punctuation marks.



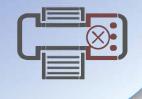
Printing



Set page scaling to "none." The Auto-Rotate and Center checkbox should be unchecked.

1	

Do not select "print on both sides of paper."



Before Sending



Do not submit photocopies of returns. Submit originals only.







# NCDOR Web 9-21 GAS-1207 Refiner Return

Legal Name (First 30 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

Tride Name  Street Adress  County  Amended roturn  Fail roturn for closed by  Fail roturn for closed by  Account Num  Account Account Num  Account Acco	al Nam	ne (First 30 Characters) (USE CAPITAL LETTERS FOR YOUR N	IAME AND ADDRE	SS)		Fill in applicable c	ircles:		
Street Address County  Account Num  Street Address County  Account Num  Account Nu	Trade Name						Address has changed since prior return		
Bareed Address       County         Mailing Address       County         Account Num         Mailing Address         City       State         City       State         Diversion       Procession         Part 1. Fuel Accountability       I.         I. Beginning physical inventory       I.         I. Gain or closs>       I.         (Add Lines 34 and 44)       I.         I. Corost stache gallons bubget to inspection tax       I.         (Inor Part J. Line 25)       I.         I. Met taxable gallons subject to inspection tax       I.         (Inor Part J. Line 26)       I.         I. Met taxable gallons subject to inspection tax       I.         I. Met taxable gallons subject to inspection tax       I.         I. Met taxable gallons subject to inspection tax <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td>sed husiness</td>						0	sed husiness		
Mailing Address         Top         State         Top	et Add	Iress		Cou	nty				
City       State       Zip Code (First 5 adjus)         Recipt       Fixe Number       Return for Mode         Part 1. Fuel Accountability       ()       ()         ()       ()       ()       ()         Part 1. Fuel Accountability       ()       ()       ()         ()       ()       ()       ()       ()         Part 1. Fuel Accountability       ()       ()       ()       ()         ()       ()       ()       ()       ()       ()         ()       ()       ()       ()       ()       ()       ()         ()       ()       ()       ()       ()       ()       ()       ()         () <td></td> <td></td> <td></td> <td></td> <td></td> <td>Account</td> <td>Number</td>						Account	Number		
Name of Contact Person       Phone Number       Fax Number       Return for Mone Number         (1)       (1)       (1)       (1)       (1)         Part 1. Fuel Accountability       (1)       (1)       (1)       (1)         1.       (1)       (1)       (1)       (1)       (1)         2.       (1)       (1)       (1)       (1)       (1)       (1)         2.       (1)       (1)       (1)       (1)       (1)       (1)       (1)         3.       (1)	ling Ac	ldress							
Name of Contact Person       Phone Number       Fax Number       Return for Mone Number         (1)       (1)       (1)       (1)       (1)         Part 1. Fuel Accountability       (1)       (1)       (1)       (1)         1.       (1)       (1)       (1)       (1)       (1)         2.       (1)       (1)       (1)       (1)       (1)       (1)         2.       (1)       (1)       (1)       (1)       (1)       (1)       (1)         3.       (1)						<u> </u>			
Image: Construction of the subtract line	/		Stat	te Zip	Code (First 5 digits)	Return for	r Month of		
Image: Construction of the subtract line	ne of C	Contact Person	Phone Number	Fax	Number	_			
1. Beginning physical inventory (From prior month's ending inventory)       1.         2. Receipts (From Part 3, Line 29)       2.         3. Disbursements (From Part 4, Line 41)       3.         4. Transfers (From Part 4, Line 41)       3.         5. Gain or (sloss)       4.         (Add Lines 1 and 2 then subtract Lines 3, 4, and 6)       5.         6. Ending physical inventory       6.         7. Gross taxable gallons end (From Part 4, Lines 43 and 44)       7.         8. Loss: Taxpaid purchases (From Part 3, Line 25)       8.         9. Net taxable gallons before discount allowance (Line 7 minus Line 4)       10.         11. Net gallons subject to road tax (Line 9 minus Line 14)       11.         12. Upd fuel sales and sales to exempt entities (From Part 4, add Lines 33, 35-40)       12.         13. Taxable gallons subject to inspection tax before discount allowance (Multiply Line 13 by, c01)       13.         14. Inspection tax discount allowance (Multiply Line 13 by, c02)       14.         15. Met gallons subject to inspection tax (Line 9 minus Line 14)       15.         16. Motor fuel road tax due (Multiply Part 1, Line 14)       16.         17. Motor fuel road tax due (Multiply Part 1, Line 14)       17.         18. Administrative discount (See instructions)       19.         19. Adjustments (Add Lines colenallowance)       19.			( )	(	)	(Month)	(Year)		
1. Beginning physical inventory (From prior month's ending inventory)       1.         2. Receipts (From Part 3, Line 29)       2.         3. Disbursements (From Part 4, Line 41)       3.         4. Transfers (From Part 4, Line 41)       3.         5. Gain or (sloss)       4.         (Add Lines 1 and 2 then subtract Lines 3, 4, and 6)       5.         6. Ending physical inventory       6.         7. Gross taxable gallons end (From Part 4, Lines 43 and 44)       7.         8. Loss: Taxpaid purchases (From Part 3, Line 25)       8.         9. Net taxable gallons before discount allowance (Line 7 minus Line 4)       10.         11. Net gallons subject to road tax (Line 9 minus Line 14)       11.         12. Upd fuel sales and sales to exempt entities (From Part 4, add Lines 33, 35-40)       12.         13. Taxable gallons subject to inspection tax before discount allowance (Multiply Line 13 by, c01)       13.         14. Inspection tax discount allowance (Multiply Line 13 by, c02)       14.         15. Met gallons subject to inspection tax (Line 9 minus Line 14)       15.         16. Motor fuel road tax due (Multiply Part 1, Line 14)       16.         17. Motor fuel road tax due (Multiply Part 1, Line 14)       17.         18. Administrative discount (See instructions)       19.         19. Adjustments (Add Lines colenallowance)       19.			[		 T				
(From prant 3, Line 29)       2.         (From Part 3, Line 29)       3.         (From Part 4, Line 41)       3.         (From Part 4, Line 41)       4.         (From Part 4, Line 41)       5.         Gain or closs>         (Add Lines 1 and 2 then subtract Lines 3, 4, and 6)         6.       6.         7. Gross taxable gallons         7.         (From Part 4, Lines 43 and 44)       7.         8. Less: Tax-paid purchases         8.         (From Part 4, Lines 43 and 44)       7.         9.       0.         10. Road tax discount allowance         (Line 7 minus Line 8)         (Inte 7 minus Line 8)       10.         11.       11.         12.       11.         13.       12.         14.       14.         15.       13.         16.       14.         17.       13.         18.       14.         19.       14.         10.       14.         11.       14.         12.       13.         13.       14.         14.       14.         15.       13.         16.       14.         (Mulitip) Pa				Ethanol	Undyed Biodiesel	Dyed Biodiesel	Total		
(From Part 3, Line 29)         3. Disbursements         (From none product to another)         5. Gain or closs>         (Add Lines 1 and 2 then subtract Lines 3, 4, and 6)         6. Ending physical inventory         7. Gross taxable gallons         (From Part 4, Line 41)         8. Ending physical inventory         6. Ending physical inventory         7. Gross taxable gallons before discount allowance         (Inter 9 minus Line 25)         9. Net taxable gallons before discount allowance         (Inter 9 minus Line 20)         10. Road tax discount allowance         (Multiply Line 3 bay .01)         11. Net gallons subject to road tax         (Inter 9 minus Line 10)         12. Dyed fuel sales and sales to exempt entities         (From Part 4, add Lines 33, 35-40)         13. Taxable gallons subject to inspection tax         14. Inspection tax discount allowance (Add Lines 9 and 12)         14. Inspection tax discount allowance (Multiply Line 3 by .01)         15. Net gallons subject to inspection tax         (Line 7 minus Line 14)         15. Integallons subject to inspection tax         (Line 7 minus Line 14)         16. [	(Fr	om prior month's ending inventory)	1.						
(From Part 4, Line 41)       4.         (From one product to another)       4.         Sain or closa>       (Ad Lines 3 and 2 then subtract Lines 3, 4, and 6)         Gain or closa>       6.         (Add Lines 1 and 2 then subtract Lines 3, 4, and 6)       5.         Cross taxable gallons       7.         (From Part 4, Lines 43 and 44)       7.         Less: Tax-paid purchases       8.         (From Part 3, Line 25)       8.         Net taxable gallons before discount allowance       9.         (Line 7 minus Line 8)       10.         (Multiply Line 9 by, 010)       10.         (Line 9 minus Line 10)       10.         11.       11.         12.       Dyed fuel sales and sales to exempt entities         (From Part 4, add Lines 33, 35-40)       13.         13.       14.         14.       14.         15.       13.         16.       14.         (Line 7 minus Line 13 by, 01)       14.         (Multiply Line 13 by, 01)       15.         15.       16.         16.       17.         (Multiply Part 1, Line 11 by explicable road tax rate)       16.         17.       18.         18.       19.<	(Fre	<b>ceipts</b> om Part 3, Line 29)	2.						
(From one product to another)			3.						
(Add Lines 1 and 2 then subtract Lines 3, 4, and 6)       6.         6. Ending physical inventory       6.         7. Gross taxable gallons (From Part 4, Lines 43 and 44)       7.         8. Less: Tax-paid purchases (From Part 3, Line 25)       8.         9. Net taxable gallons before discount allowance (Line 7 minus Line 8)       9.         10. Road tax discount allowance (Multiply Line 9 by .01)       10.         11. Net gallons subject to road tax (Line 9 minus Line 10)       11.         12. Dyed fuel sales and sales to exempt entities (From Part 4, add Lines 33, 35-40)       12.         13. Taxable gallons subject to inspection tax before discount allowance (Add Lines 9 and 12)       13.         14. Inspection tax discount allowance (Multiply Line 13 by .01)       14.         15. Net gallons subject to inspection tax (Line 13 minus Line 14)       15.         Part 2. Computation of Tax         16. Motor fuel road tax due (Multiply Part 1, Line 15 by .002b)       18.         17. Motor fuel inspection tax due (Multiply Part 1, Line 15 by .002b)       18.         18. Administrative discount (See instructions)       19.         19. Adjustments (Attach explanation)       19.         10. Adjustments (Attach explanation)       20.         11. Attach explanation)       21.         12. Part 2. Computation of tax due (Multiply Part 1, Line 15 by .002b) <td< td=""><td></td><td></td><td>4.</td><td></td><td></td><td></td><td></td></td<>			4.						
a long projection tand target       10.         Gross taxable gallons (From Part 4, Lines 43 and 44)       7.         B. Less: Tax-paid purchases (From Part 3, Line 25)       8.         9. Net taxable gallons before discount allowance (Line 7 minus Line 8)       9.         10. Road tax discount allowance (Multiply Line 9 by, 01)       10.         11. Net gallons subject to road tax (Line 9 minus Line 10)       11.         12. Dyed fuel sales and sales to exempt entities (From Part 4, add Lines 33, 35-40)       12.         13. Taxable gallons subject to inspection tax before discount allowance (Multiply Line 13 by .01)       13.         14. Inspection tax discount allowance (Multiply Line 13 by .01)       13.         15. Vet gallons subject to inspection tax (Line 13 minus Line 14)       15.         Part 2. Computation of Tax         16. Motor fuel inspection tax due (Multiply Part 1, Line 15 by .0025)       16.         17. Motor fuel inspection tax due (Multiply Part 1, Line 15 by .0025)       18.         18. (Administrative discount (See instructions) (Not to exceed \$8,000)       19.         19. (Add Lines 16, 17 and 19; then subtract Line 18)       20.         21. (See instructions)       22.         22. Interest (See instructions)       23.									
(From Part 4, Lines 43 and 44)   8. Less: Tax-paid purchases   (From Part 3, Line 25)   9. Net taxable gallons before discount allowance   (Line 7 minus Line 8)   10. Road tax discount allowance   (Multiply Line 9 by .01)   11. Net gallons subject to road tax   (Line 9 minus Line 10)   12. Dyed fuel sales and sales to exempt entities   (From Part 4, add Lines 33, 35-40)   13. Taxable gallons subject to inspection tax   before discount allowance (Add Lines 9 and 12)   14. Inspection tax discount allowance   (Multiply Line 13 by .01)   15. Net gallons subject to inspection tax   (Line 13 minus Line 14)     16. Motor fuel road tax due   (Multiply Part 1, Line 11 by applicable road tax rate)   17. Motor fuel inspection tax due   (Multiply Part 1, Line 15 by .025)   18. Administrative discount   (Adautenes 16, 17 and 19; then subtract Line 18)   21. Peakly   (See instructions)   22. Interest   (See instructions)   23. Total Amount Due	En	ding physical inventory	6.						
9. Net taxable gallons before discount allowance (Line 7 minus Line 8)       9.	Gro (Fro	oss taxable gallons om Part 4, Lines 43 and 44)	7.						
9. Net taxable gallons before discount allowance (Line 7 minus Line 8)       9.	Les (Fre	ss: Tax-paid purchases om Part 3, Line 25)	8.						
(Multiply Line 9 by .01)       10.         11. Net gallons subject to road tax (Line 9 minus Line 10)       11.         12. Dyed fuel sales and sales to exempt entities (From Part 4, add Lines 33, 35-40)       12.         13. Taxable gallons subject to inspection tax before discount allowance (Add Lines 9 and 12)       13.         14. Inspection tax discount allowance (Multiply Line 13 by .01)       14.         15. Net gallons subject to inspection tax (Line 13 minus Line 14)       15.         Part 2. Computation of Tax         16.         Motor fuel road tax due (Multiply Part 1, Line 11 by applicable road tax rate)         17. Motor fuel inspection tax due (Multiply Part 1, Line 15 by .0025)       18.         18. Administrative discount (Add che explanation)       19.         20. Net road and inspection taxes due (Add Lines 16, 17 and 19; then subtract Line 18)       20.         21. Penaty (See instructions)       21.         22. Interest (See instructions)       22.         23.       23.	Net	t taxable gallons before discount allowance	9.						
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(From Part 4, add Lines 33, 35-40)   13. Taxable gallons subject to inspection tax before discount allowance (Multiply Line 13 by .01)   14. Inspection tax discount allowance (Multiply Line 13 by .01)   15. Net gallons subject to inspection tax (Line 13 minus Line 14)   16. Motor fuel road tax due (Multiply Part 1, Line 11 by applicable road tax rate)   17. Motor fuel inspection tax due (Multiply Part 1, Line 15 by .0025)   18. Administrative discount (See instructions)   19. Adjustments (Add Lines 48,000)   19. Adjustments (Add Lines 40, 17, 18, 17, 18, 17, 18, 18, 19, 19, 19, 19, 19, 19, 19, 19, 19, 19	Net (Lir	t gallons subject to road tax ne 9 minus Line 10)	11.						
14.       Inspection tax discount allowance (Multiply Line 13 by .01)       14.         15.       Net gallons subject to inspection tax (Line 13 minus Line 14)       15.         Part 2. Computation of Tax         16. Motor fuel road tax due (Multiply Part 1, Line 11 by applicable road tax rate)         17.       Motor fuel inspection tax due (Multiply Part 1, Line 15 by .0025)       16.         18.       Administrative discount (See instructions) (Not to exceed \$8,000)       18.         19.       Adjustments (Attach explanation)       19.         20.       Net road and inspection taxes due (Add Lines 16, 17 and 19; then subtract Line 18)       20.         21.       Penalty (See instructions)       21.         22.       Interest (See instructions)       22.         23.       Total Amount Due       23.	<b>Dy</b> (Fr	ed fuel sales and sales to exempt entities om Part 4, add Lines 33, 35-40)	12.						
(Multiply Line 13 by .01)       14.         15. Net gallons subject to inspection tax (Line 13 minus Line 14)       15.         Part 2. Computation of Tax         16. Motor fuel road tax due (Multiply Part 1, Line 11 by applicable road tax rate)         17. Motor fuel inspection tax due (Multiply Part 1, Line 15 by .0025)       16.         18. Administrative discount (See instructions) (Not to exceed \$8,000)       18.         19. Adjustments (Add Lines 16, 17 and 19; then subtract Line 18)       19.         21. Penalty (See instructions)       21.         22. Interest (See instructions)       22.         23. Total Amount Due       23.	Tax bef	cable gallons subject to inspection tax fore discount allowance (Add Lines 9 and 12)	13.						
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16. Motor fuel road tax due (Multiply Part 1, Line 11 by applicable road tax rate)       16.         17. Motor fuel inspection tax due (Multiply Part 1, Line 15 by .0025)       17.         18. Administrative discount (See instructions) (Not to exceed \$8,000)       18.         19. Adjustments (Attach explanation)       19.         20. Net road and inspection taxes due (Add Lines 16, 17 and 19; then subtract Line 18)       20.         21. Penalty (See instructions)       21.         22. Interest (See instructions)       22.         23. Total Amount Due       23.	Net (Lir	t gallons subject to inspection tax ne 13 minus Line 14)	15.						
(Multiply Part 1, Line 11 by applicable road tax rate)         17.       Motor fuel inspection tax due (Multiply Part 1, Line 15 by .0025)         18.       Administrative discount (See instructions) (Not to exceed \$8,000)         19.       Adjustments (Attach explanation)         20.       Net road and inspection taxes due (Add Lines 16, 17 and 19; then subtract Line 18)         21.       Penalty (See instructions)         22.       Interest (See instructions)         23.       Total Amount Due	art 2	2. Computation of Tax							
17. Motor fuel inspection tax due (Multiply Part 1, Line 15 by .0025) 17.   18. Administrative discount (See instructions) (Not to exceed \$8,000) 18.   19. Adjustments (Attach explanation) 19.   20. Net road and inspection taxes due (Add Lines 16, 17 and 19; then subtract Line 18) 20.   21. Penalty (See instructions) 21.   22. Interest (See instructions) 22.   23. Total Amount Due 23.	Мо	tor fuel road tax due							
18. Administrative discount (See instructions) (Not to exceed \$8,000)       18.         19. Adjustments (Attach explanation)       19.         20. Net road and inspection taxes due (Add Lines 16, 17 and 19; then subtract Line 18)       20.         21. Penalty (See instructions)       21.         22. Interest (See instructions)       22.         23. Total Amount Due       23.	•								
19. Adjustments (Attach explanation)       19.         20. Net road and inspection taxes due (Add Lines 16, 17 and 19; then subtract Line 18)       20.         21. Penalty (See instructions)       21.         22. Interest (See instructions)       22.         23. Total Amount Due       23.	Ad	ministrative discount	18.						
20. Net road and inspection taxes due (Add Lines 16, 17 and 19; then subtract Line 18)       20.         21. Penalty (See instructions)       21.         22. Interest (See instructions)       22.         23. Total Amount Due       23.	Ad	justments	19.						
21. Penalty (See instructions)       21.         22. Interest (See instructions)       22.         23. Total Amount Due       23.	Net	t road and inspection taxes due	20.						
22. Interest (See instructions)     22.       23. Total Amount Due     23.	Per	nalty	21.						
23. Total Amount Due 23.	Inte	erest	22.						
	Tot	,	23.				\$		

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Part 3. Receipts			Ethanol	Undyed Biodiesel	Dyed Biodiesel	Total		
rd		—	Linanoi	Shayea Biodiesei	Dyeu blouiesel	iotai		
24.	In-state refinery production	24.						
25.	Gallons received tax-paid (From Gas-1207RS, Schedule 1)	25.						
26.	Gallons received from licensed biodiesel providers (From Gas-1207RS, Schedule 2)	26.						
27.	Gallons imported from another state direct to customer (From Gas-1207RS, Schedule 3)	27.						
28.	Gallons imported from another state direct to bulk storage (From Gas-1207RS, Schedule 4)	28.						
29.	Total receipts (Add Lines 24 through 28)	29.						
Ра	Part 4: Disbursements							
	Gallons sold to bulk-end users, retailers, unlicensed distributors, and company-owned stations (From Gas-1207DS, Schedule 5A)	30.						
31.	Gallons sold to licensed suppliers, distributors, fuel alcohol/biodiesel providers, and importers (From Gas-1207DS, Schedule 5C)	31.						
32.	Biodiesel gallons sold to licensed distributors, importers, and biodiesel providers for exempt purposes (From Gas- 1207DS, Schedule 6D)	32.						
33.	Dyed biodiesel gallons sold for nonhighway purposes (From Gas-1207DS, Schedule 6F)	33.						
34.	Gallons sold for export - destination state tax collected (From Gas-1207DS, Schedule 7)	34.						
35.	Gallons sold to the U.S. government (From Gas-1207DS, Schedule 8)	35.						
36.	Gallons sold to the State of North Carolina (From Gas-1207DS, Schedule 9A)	36.						
37.	Gallons sold to N.C. local board of education (From Gas-1207DS, Schedule 9C)	37.						
38.	Gallons sold to N.C. county, municipal corporation, hospital authority, or joint agency services (From Gas-1207DS, Schedule 9E)	38.						
39.	Gallons sold to N.C. charter school (From Gas-1207DS, Schedule 9F)	39.						
40.	Gallons sold to N.C. community college (From Gas-1207DS, Schedule 9G)	40.						
41.	<b>Total disbursements</b> (Add Lines 30 through 40)	41.						
42.	Adjustment for state diversion corrections (From Gas-1207DC, Schedule 11)	42.						
43.	Ethanol gross taxable gallons (Add Lines 29 and 42 then subtract Lines 34 through 40)	43.						
44.	Biodiesel gross taxable gallons (Add Lines 30, 31, and 42)	44.						

\_ Title:

Signature:

I certify that, to the best of my knowledge, this return is accurate and complete.

Date:

#### Refiner returns are due by the 22nd of each month.

#### Any payment must be drawn on a U.S. (domestic) bank and payable in U.S. dollars.

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) 707-7500Toll Free Number(877) 308-9092Fax Number(919) 250-7898