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GAS-1209 Instructions
Terminal Operator Annual Return Instructions

Complete all information at the top of Form GAS-1209 including legal name (first 45 characters), trade name, street address of terminal, mailing address, city, state, zip code, terminal control number, account number, contact person, telephone number, and fax number. A separate terminal operator annual return must be completed for each terminal in North Carolina. This return is due within 45 days after the end of the calendar year.

Electronic Mandate: The Terminal Operator Return (GAS-1209) is required to be filed electronically. You may access the Department's website at **www.ncdor.gov** to file your returns by web through the Motor Fuel Tracking System.

Yearly Summary of Transactions by Month - Page 2

Record the number of net gallons received, gained or lost, and removed for each product on hand at the terminal by month. This information will be on the monthly terminal operator return, Form GAS-1204. Add figures of each column to get the **Annual Gallon Totals per Product Type - Line 1.**

Computation of Tax

Line 1 - Line 1 - Net gallons (loss)/gain - Enter the number of net gallons (loss)/gain for each product from Totals on Page 2.

Line 2 - Total disbursements - Enter the number of total disbursements for each product from Totals on Page 2.

Line 3 - Acceptable loss - Multiply Line 2 by .005.

Line 4 - Taxable gallons - Line 1 minus Line 3; if zero or less, enter 0. There is no refund on gains.

Line 5 - Road tax due - Multiply Line 4 by the applicable tax rate.

Line 6 - Inspection tax due - Multiply Line 4 by $0.0025.

Line 7 - Total road and inspection tax due - Add Lines 5 and 6.

Line 8 - Penalty for unaccounted fuel - Enter the amount from Line 7.

Line 9 - Penalty

Payment of the Failure to File Penalty is required with any return filed after the date the return is due. If this return is late, the penalty is 5% per month or any fraction thereof, with a maximum of 25% of the tax that is due.

Payment of the Failure to Pay Penalty is required with any payment received after the date the return is due. If the payment is late, the penalty is 10% of the tax that is due.

Line 10 - Interest - Add Lines 5 and 6. Multiply the sum by the applicable interest rate. The interest rate is subject to change every six months; therefore, the rates should be verified on the Department's website at **www.ncdor.gov**.

Line 11 - Total amount due - Add Lines 7 through 10. This is the amount due to be paid with the return.

Make checks payable to the North Carolina Department of Revenue. Any payment must be drawn on a U.S. (domestic) bank and payable in U.S. dollars.

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

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