



North Carolina Department of Revenue
Motor Fuels Tax Division
P.O. Box 25000
Raleigh, NC 27640-0950

MFD

Instructions for Completion of Terminal Operator Annual Return - Form Gas 1209

Complete all information at top of Form Gas 1209 including trade name of terminal, street address of terminal, legal name (first 45 characters), mailing address, city, state, zip code, terminal code, 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 to be filed by February 16, 2009.

TRANSACTIONS FOR THE YEAR

Yearly Summary of Transactions by Month - Reverse side of return

Show number of net gallons loss/<gain> and net gallons 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 **Annual Gallon Totals per Product Type - Line 1.**

Line 1 Net Gallons Loss/<Gain> - Show number of net gallons loss/<gain> for each product from Totals on Page 2.

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

Line 3 Acceptable Loss - Multiply Line 2, Total Disbursements, by .005.

Line 4 Taxable Fuel Gallons - Subtract Line 3 from Line 1. If zero or less, enter 0. **There is no refund on gains.**

Line 5 Road Tax Due - Multiply Line 4 by \$0.2990.

Line 6 Inspection Tax Due - Multiply Line 4 by \$0.0025.

Line 7 Total Road and Inspection Tax Due - Add Lines 5 & 6.

Line 8 Penalty for Unaccounted for Fuel - Enter amount from Line 7.

Line 9 Penalty

1. Failure to file a return when due. Add penalty of 5% per month, not to exceed 25% in the aggregate, or \$5.00, whichever is greater. G.S. 105-236(3).
2. Failure to pay tax when due. Add penalty of 10% or \$5.00, whichever is greater. G.S. 105-236(4).

Line 10 Interest - Add Lines 5 and 6. Multiply that figure by the applicable interest rate.

Line 11 Amount Due by Product Type - Add Lines 7 through 10. Make check 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.**

MAIL TO:

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QUESTIONS:

Contact the Motor Fuels Tax Division at:
Telephone Number (919) 733-3409
Toll Free Number (877) 308-9092
Fax Number (919) 733-8654