NCDOR
Web
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GAS-1201ME
Motor Fuels Claim for Refund Special Mobile Equipment

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

Trade Name

Street Address | **County**

Mailing Address

City | **State** | **Zip Code** *(First 5 digits)*

Name of Contact Person | **Phone Number** ( ) | **Fax Number** ( )

Number of vehicles using motor fuel for which a refund is requested on Line 4:

Fill in applicable circles:

- ○ Address has changed since prior refund claim
- ○ First time filing GAS-1201ME refund claim
- ○ Amended refund claim
- ○ Final refund claim for closed business

FEIN or SSN

-99

Refund for Quarter Ending

- ○ March 31, 2017
- ○ June 30, 2017

Part 1. Gallonage Accountability - This claim applies to tax-paid motor fuel. It does not apply to dyed diesel fuel and dyed kerosene on which sales tax was paid.

		Motor Fuel that includes N.C. road tax
1.	**Beginning inventory of tax-paid motor fuel on hand at first day of quarter**	▶ 1. .0
2.	**Total gallons of tax-paid motor fuel purchased during quarter**	▶ 2. .0
3.	**Total gallons of tax-paid motor fuel to be accounted for** *(Add Lines 1 and 2) (Must equal Line 7)*	3. .0
4.	**Total gallons of tax-paid motor fuel used in special mobile equipment while operating off-road for which refund is requested**	▶ 4. .0
5.	**Total gallons of tax-paid motor fuel used while operating on road for which no refund is requested**	▶ 5. .0
6.	**Ending inventory of tax-paid motor fuel on hand at end of quarter**	▶ 6. .0
7.	**Total gallons of motor fuel accounted for** *(Add Lines 4, 5, and 6) (Must equal Line 3)*	7. .0

Part 2. Computation of Refund

8.	**Refund due on tax-paid motor fuel** *(Multiply Line 4 by $0.3430)*	8. .
9.	**Deduct sales tax payable on motor fuel** *(Multiply Line 4 by $0.1546)*	9. .
10.	**Total Refund Due** *(Line 8 minus Line 9)*	10. $.

Signature: _____ **Title:** _____ **Date:** _____

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

Claims for Refund are due the last day of the month following the close of the quarter.

For Office Use Only

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) 707-7500
Toll Free Number	(877) 308-9092
Fax Number	(919) 733-8654

Section 105-449.106(c) of the General Statutes provides for a refund of the road tax paid on motor fuels purchased and used in special mobile equipment. The term "special mobile equipment" is defined in G.S. 105-164.3(41) as any of the following: a.) A vehicle that has a permanently attached crane, mill, well-boring apparatus, ditch-digging apparatus, air compressor, electric welder, feed mixer, grinder, or other similar apparatus, is driven on the highway only to get to and from a nonhighway job and is not designed or used primarily for the transportation of persons or property; b.) A vehicle that has permanently attached special equipment and is used only for parade purposes; c.) A vehicle that is privately owned, has permanently attached fire-fighting equipment, and is used only for fire-fighting purposes. d.) A vehicle that has permanently attached playground equipment and is used only for playground purposes.

The Department will not require fuel purchase invoices to be submitted with the refund claim but reserves the right to require invoices with refund claims in the future. You must retain the fuel purchase invoices with your records in the event you are audited.

G.S. 105-449.108(d) disallows a claim for refund filed more than three years after the date the claim is due. The Post Office postmark is accepted as the date the claim is filed.

Part 1 - Gallonage Accountability

Line 1 - Beginning inventory of tax-paid motor fuel on hand at first day of the quarter

Enter the beginning inventory of tax-paid motor fuel at the first of the quarter. This figure includes gasoline, undyed diesel and undyed kerosene. Round all gallons to the nearest whole gallon. If this is the first claim filed, attach purchase invoices to support gallons on hand at the beginning of the quarter.

Line 2 - Total gallons of tax-paid motor fuel purchased during the quarter

Enter the total gallons of tax-paid motor fuel purchased during the quarter. This figure includes gasoline, undyed diesel and undyed kerosene. Round all gallons to the nearest whole gallon.

Line 3 - Total gallons of tax-paid motor fuel to be accounted for

Add Lines 1 and 2. Line 3 must equal Line 7.

Line 4 - Total gallons of tax-paid motor fuel used in special mobile equipment while operating off-road for which a refund is requested

Enter the total number of gallons of tax-paid motor fuel used in special mobile equipment while operating off-road for which a refund is requested. Round all gallons to the nearest whole gallon.

Line 5 - Total gallons of tax-paid motor fuel used in special mobile equipment while operating on road for which no refund is requested

Enter the total number of gallons of tax-paid motor fuel used in special mobile equipment while operating on road for which no refund is requested. Round all gallons to the nearest whole gallon.

Line 6 - Ending inventory of tax-paid motor fuel on hand at end of the quarter

Enter the ending inventory of tax-paid motor fuel at the end of the quarter. This figure includes gasoline, undyed diesel and undyed kerosene. Round all gallons to the nearest whole gallon.

Line 7 - Total gallons of tax-paid motor fuel accounted for

Add Lines 4, 5, and 6. Line 7 must equal Line 3.

Part 2 - Computation of Refund

Line 8 - Refund Due on Tax-paid Motor Fuel Used for Off-Highway Purposes

Multiply Line 4 by applicable tax rate.

Line 9 - Deduct Sales Tax Due on Motor Fuels Used for Off-Highway Purposes

G.S. 105-449.107 requires the off-highway refund to be reduced by the amount of sales tax due on the fuel. Multiply Line 4 by applicable tax rate.

Line 10 - Total Refund Due

Line 8 minus Line 9.

Penalty

G.S. 105-449.120(a)(5) Penalty for False Statement. Any person who makes a false statement in an application for refund is guilty of a Class 1 misdemeanor.