NCDOR
Web
1-18

GAS-1200 Instructions
Motor Fuels Claim for Refund
Nonprofit Organizations

General Information

Section 105-449.106(a) of the General Statutes provides for a refund of the road tax on tax-paid motor fuels used by volunteer fire departments, volunteer rescue squads, sheltered workshops recognized by the Department of Health and Human Services, and private, nonprofit organizations transporting passengers under contract with or at the express designation of a unit of local government.

Claims for refund from a volunteer fire department, volunteer rescue squad or sheltered workshop recognized by the Department of Health and Human Services must be affirmed by the chief, president, or other duly designated officer or agent. Claims for refund from private, nonprofit organizations must be signed by the chief operating officer or manager.

Fuel receipts or invoices are required to be submitted along with the first refund claim. The Department will not require fuel receipts or invoices to be submitted with subsequent refund claims, but reserves the right to require fuel receipts or invoices with refund claims in the future. You must retain the fuel receipts or invoices with your records in the event you are audited. Motor fuels purchased and sold to employees, members, returned to vendor, or used for other than official use are not eligible for refund.

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.

Line-by-Line Instructions

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 on the first day 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 fuel receipts or 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 for which a refund is requested

Enter the total number of gallons of tax-paid motor fuel used by volunteer fire departments, volunteer rescue squads, sheltered workshops recognized by the Department of Health and Human Services, and private, nonprofit organizations transporting passengers under contract. Round all gallons to the nearest whole gallon.

Line 5 - Total gallons of tax-paid motor fuel used for which no refund is requested

Enter the total number of gallons of tax-paid motor fuel used for which no refund is requested. Nonhighway use of tax-paid fuels should be shown on a separate return; use Form Gas-1201. Round all gallons to the nearest whole gallon.

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

Multiply Line 4 by applicable tax rate.

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.

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