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GAS-1200C Instr.
Claim for Refund Instructions
Qualified Power Takeoff Vehicles

Complete all information at the top of Form Gas-1200C including legal name (first 30 characters), trade name, address, county, FEIN or SSN, contact person, telephone number, fax number, and business or activity for which refund is claimed.

General Information

This claim is to be used to obtain a refund of the road tax on tax-paid motor fuels used in qualified power takeoff vehicles. Qualified power takeoff vehicles are defined in G.S. 105-449.107(b). Qualified power takeoff vehicles are limited to concrete mixing vehicles, solid waste compacting vehicles, tank wagon motor fuel delivery vehicles, mulch-blowing vehicles, bulk feed vehicles, bulk fertilizer vehicles, bulk lime vehicles, septage removal vehicles, and sweepers.

Tank wagon vehicle is defined as "A truck that is not a transport truck and has multiple compartments designed or used to carry motor fuel." A transport truck is defined as "A semitrailer combination rig designed or used to transport loads of motor fuel over a highway." Propane tank wagon vehicles may be included for refund only if the vehicle has a fuel supply tank that is separate from the fuel cargo tank and tax is paid on the number of gallons delivered into the fuel supply tank. Propane tank wagon vehicles that have a fuel line delivering propane from the cargo tank to the engine are not eligible for this refund. Taxable gallons for these types of vehicles are computed based on the number of miles operated, not the number of gallons consumed by the vehicles.

Mulch-blowing vehicle is defined as "A commercial vehicle that delivers and spreads mulch, soils, composts, sand, sawdust, and similar materials and uses a power takeoff to unload, blow, and spread the materials."

Septage removal vehicle is defined as "A commercial vehicle that uses a power takeoff to remove and dispose of septage and for which an annual fee is required to be paid to the Department of Environment and Natural Resources under G.S. 130A-291.1."

All applicants for power takeoff refunds must complete Parts 1 and 3 of this form. Complete Parts 2, 4, 5, and 6 when applicable to your business. If the application is incomplete, it will be returned for completion.

Claims for refund are due to be filed by April 15th of each year. G.S. 105-449.108(d) disallows any claim for refund filed more than three years after the date the claim is due. The Post Office postmark is used as the date the application is filed.

Fuel receipts are required to be submitted along with the first refund claim. The Department will not require fuel purchase invoices to be submitted for each refund claim thereafter 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. If you show gallons of tax-paid motor fuel on hand as of January 1, 2019 and you did not file a refund claim for 2018, you must include purchase invoices to substantiate the amount of tax-paid fuel on hand. Each invoice must show the date of purchase, name and address of the seller, name and address of the purchaser, type of fuel, number of gallons purchased, price per gallon, and total amount paid. Invoices that show alterations and/or erasures are not allowed.

If tax-paid motor fuel is used from the storage tanks listed in Part 6, then records of fuel withdrawn and purpose of use must be kept for a period of three years.

Failure to comply with the instructions or failure to complete the claim for refund may result in the disallowance of the refund, a delay in payment, or a reduction in the refund requested. If an audit reveals that an overpayment has been made as the result of an incorrect claim, the applicant will be required to repay the amount overpaid plus applicable penalty and accrued interest.

Part 1 - Gallonage Accountability

Line 1 - Beginning inventory of N.C. tax-paid motor fuel on hand at first of the year

Enter the beginning inventory as of January 1, 2019. This figure includes gasoline, undyed diesel, undyed kerosene, and propane. Round all gallons to the nearest whole gallon.

Line 2 - Total gallons of N.C. tax-paid motor fuel purchased during 2019

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

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

Add Lines 1 and 2. Line 3 must equal Line 8.

Line 4 - Total gallons of N.C. tax-paid motor fuel used in licensed vehicles for which no refund is requested

Enter the total number of gallons of N.C. tax-paid motor fuel used in licensed vehicles. Round all gallons to the nearest whole gallon.

Line 5 - Total gallons of N.C. tax-paid motor fuel used in nonhighway equipment for which a refund is requested

Enter the total number of gallons of N.C. tax-paid motor fuel used in nonhighway equipment listed in Part 4 of the return. Round all gallons to the nearest whole gallon. Enter amount here and on Part 3, Line 20.

Line 6 - Total gallons of N.C. tax-paid motor fuel used to operate qualified power takeoff vehicles

Enter the number of qualified power takeoff vehicles on Line 6a. Enter the amount of gallons used in qualified power takeoff vehicles on Line 6b and on Part 3, Line 17.

Line 7 - Ending inventory of N.C. tax-paid motor fuel on hand at end of the year

Enter the ending inventory of N.C. tax-paid motor fuel as of December 31, 2019. This figure includes gasoline, undyed diesel, undyed kerosene, and propane. Round all gallons to the nearest whole gallon.

Line 8 - Total gallons of N.C. tax-paid motor fuel accounted for

Add Lines 4, 5, 6b, and 7. Line 8 must equal Line 3.

Part 2 - Interstate Operations Computation

*****COMPLETE PART 2 IF YOU OPERATE QUALIFIED POWER TAKEOFF VEHICLES OUTSIDE OF NORTH CAROLINA*****

Line 9 - Total miles operated by qualified power takeoff vehicles during 2019

Enter the total miles operated inside and outside of North Carolina by qualified power takeoff vehicles.

Line 10 - Total miles operated outside of North Carolina by qualified power takeoff vehicles during 2019

Enter the total miles operated outside of North Carolina by qualified power takeoff vehicles.

Line 11 - Percentage of qualified power takeoff vehicle operations outside of North Carolina during 2019

Line 10 divided by Line 9. Round to the fourth decimal place.

Line 12 - Total gallons of motor fuel used in qualified power takeoff vehicles for all operations

Enter the total fuel used in operations inside and outside of North Carolina by qualified power takeoff vehicles. Enter amount here and on Part 3, Line 14.

Line 13 - Total gallons of motor fuel used in qualified power takeoff vehicles for operations outside of North Carolina

Multiply Line 11 by Line 12. Enter amount here and on Part 3, Line 15.

Part 3 - Computation of Refund

Line 14 - Total motor fuel used to operate qualified power takeoff vehicles

Enter the total fuel used (in-state and out-of-state) in qualified power takeoff vehicles.

Line 15 - Total gallons of motor fuel used in qualified power takeoff vehicles for operations outside of North Carolina

Complete Part 2 on Page 2 of the tax return to determine the number of motor fuel gallons used in operations outside of North Carolina. Enter amount from Part 2, Line 13 if operating interstate; otherwise, enter zero (0).

Line 16 - Total motor fuel used to operate qualified power takeoff vehicles in North Carolina

Line 14 minus Line 15.

Line 17 - Total gallons of N.C. tax-paid motor fuel used for qualified power takeoff vehicles

Enter amount from Part 1, Line 6b.

Line 18 - Total gallons of N.C. tax-paid motor fuel subject to refund

Enter the smaller of Line 16 or 17.

Line 19 - Total gallons of motor fuel used in qualified power takeoff vehicles for which a refund is requested

Multiply Line 18 by 33.33% or 0.3333.

Line 20 - Total gallons of tax-paid motor fuel used in nonhighway equipment for which a refund is requested

Enter amount from Part 1, Line 5. **Do not include gallons for which a refund has been requested on Form GAS-1201.**

Line 21 - Total gallons of tax-paid motor fuel for which a refund is requested

Add Lines 19 and 20.

Line 22 - Refund due on tax-paid motor fuel used in qualified power takeoff vehicles and nonhighway equipment

Multiply Line 21 by the applicable tax rate.

Line 23 - Total gallons of motor fuel used in power takeoff vehicles and nonhighway equipment for which sales tax is due

G.S. 105-449.107 requires the refund to be reduced by the amount of sales tax due on the fuel.

Line 24 - Sales tax due

Multiply Line 23 by the applicable tax rate.

Line 25 - Total gallons of motor fuel used in commercial fishing, commercial logging, railroads, farming, manufacturing, and ocean-going vessels for which no sales tax is due

G.S. 105-164.13 defines those uses of motor fuel that are exempt from paying the sales tax.

Manufacturers *include sawmills and concrete manufacturers. Attach Form E-595E, Certificate of Exemption, or the following statement to the refund claim: "The undersigned manufacturer certifies that the fuel subject on this application for refund was purchased for use in the operation of its manufacturing industry or manufacturing plant."*

Line 26 - Total Refund Due

Line 22 minus Line 24.

Part 4 - Nonhighway Equipment

List all nonhighway equipment reported on Part 1, Line 5 on which a refund is requested. List the type of machinery or equipment, the number of each type, the type of fuel used, and the engine horsepower. **Do not list licensed motor vehicles.**

Part 5 - Tank Wagon Vehicles

List all licensed power takeoff tank wagons reported on Part 1, Line 6a on which a refund is requested. List the make of the vehicle, model of the vehicle, type of fuel used, and the gross registered weight. **Do not list nonhighway equipment or other qualified power takeoff vehicles that are not tank wagon vehicles.**

Part 6 - Storage Tanks

List the tank number, fuel type, and tank capacity for each motor fuel storage tank. Indicate if the fuel is for highway or nonhighway purposes.

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