NCDOR
Web
1-20

GAS-1200C
Motor Fuels Claim for Refund
Qualified Power Takeoff Vehicles

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** ( )

Business or Activity for which Refund is Claimed

Fill in applicable circles:

- ○ Address has changed since prior refund claim
- ○ First time filing GAS-1200C refund claim
- ○ Amended refund claim
- ○ Final refund claim for closed business
- ○ Filed 2018 N.C. Income Tax Return
- ○ Filed 2018 GAS-1200C refund claim

FEIN or SSN (No dashes) OFFICE USE ONLY

Refund for Calendar Year

2019

IMPORTANT: Use a separate form GAS-1200C for each type of vehicle for which a refund is requested. You must complete all applicable Lines and Parts of this claim to receive a refund.

Type of Vehicle for Which Refund is Requested - *Fill in applicable circle*

○ Concrete mixing	○ Mulch blowing	○ Bulk lime delivery to farms
○ Solid waste compacting	○ Bulk feed delivery to poultry or livestock	○ Septage Removal
○ Tank wagon motor fuel delivery	○ Bulk fertilizer delivery to farms	○ Sweeper

Part 1. Gallonage Accountability

			Motor Fuel that includes N.C. Road Tax
1.	**Beginning inventory of N.C. tax-paid motor fuel on hand at first of the year**	▶ 1.	.0
2.	**Total gallons of N.C. tax-paid motor fuel purchased during 2019**	▶ 2.	.0
3.	**Total gallons of N.C. tax-paid motor fuel to be accounted for** *(Add Lines 1 and 2; must equal Line 8)*	3.	.0
4.	**Total gallons of N.C. tax-paid motor fuel used in licensed vehicles for which no refund is requested**	▶ 4.	.0
5.	**Total gallons of N.C. tax-paid motor fuel used to operate nonhighway equipment for which a refund is requested** *(Enter amount here and on Part 3, Line 20)*	▶ 5.	.0
6.	**Total gallons of N.C. tax-paid motor fuel used to operate qualified power takeoff vehicles**		
	a. Number of vehicles	▶ 6a.	
	b. Gallons of fuel used *(Enter amount here and on Part 3, Line 17)*	▶ 6b.	
7.	**Ending inventory of N.C. tax-paid motor fuel on hand at end of the year**	▶ 7.	.0
8.	**Total gallons of N.C. tax-paid motor fuel accounted for** *(Add Lines 4, 5, 6b, and 7; must equal Line 3)*	8.	.0

Part 2. Interstate Operations Computation

(If operating only within North Carolina proceed to Line 14.)

		Motor Fuel that includes N.C. Road Tax
9. Total miles operated by qualified power takeoff vehicles during 2019	9.	.0
10. Total miles operated outside of N.C. by qualified power takeoff vehicles during 2019	10.	.0
11. Percentage of out-of-state qualified power takeoff vehicle operations *(Line 10 divided by Line 9)*	11.	0.
12. Total gallons of motor fuel used in qualified power takeoff vehicles for all operations *(Enter amount here and on Part 3, Line 14)*	12.	.0
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)*	13.	.0

Part 3. Computation of Refund

14. Total gallons of motor fuel used to operate qualified power takeoff vehicles	14.	.0
15. Total gallons of motor fuel used in qualified power takeoff vehicles for operations outside of North Carolina *(From Part 2, Line 13; enter zero if all vehicles operate only in N.C.)*	15.	.0
16. Total gallons of motor fuel used to operate qualified power takeoff vehicles in North Carolina *(Line 14 minus Line 15)*	16.	.0
17. Total gallons of N.C. tax-paid motor fuel used for qualified power takeoff vehicles *(Enter amount from Part 1, Line 6b)*	17.	.0
18. Total gallons of N.C. tax-paid motor fuel subject to refund *(Enter the smaller of Line 16 or Line 17)*	18.	.0
19. Total gallons of N.C. motor fuel used in qualified power takeoff vehicles for which a refund is requested *(Multiply Line 18 by 33.33% or 0.3333)*	19.	.0
20. Total gallons of tax-paid motor fuel used in nonhighway equipment for which a refund is requested *(From Part 1, Line 5)*	20.	.0
21. Total gallons of tax-paid motor fuel for which a refund is requested *(Add Lines 19 and 20)*	21.	.0
22. Refund due on tax-paid motor fuel used in qualified power takeoff vehicles and nonhighway equipment *(Multiply Line 21 by $0.362)*	22.	.
23. Total gallons of motor fuel used in power takeoff vehicles and nonhighway equipment for which sales tax is due	23.	.0
24. Sales tax due *(Multiply Line 23 by $0.190)*	24.	.
25. Total gallons of motor fuel used in commercial fishing, commercial logging, railroads, farming, and ocean-going vessels for which no sales tax is due	25.	.0
26. Total Refund Due *(Line 22 minus Line 24)*	26.	$.

Part 4. Nonhighway Equipment

List nonhighway equipment reported on Part 1, Line 5 for which a refund is requested.
(Do not list licensed motor vehicles.)

Type of Machinery or Equipment	How many of each?	Type of Fuel Used	Engine Horsepower

Part 5. Tank Wagon Vehicles

List licensed power takeoff tank wagons reported on Part 1, Line 6a for which a refund is requested.
(Do not list equipment or other qualified power takeoff vehicles that are not tank wagon vehicles.)

Make of Vehicle	Indicate Model of Vehicle	Type of Fuel Used	Gross Registered Weight

Part 6. Storage Tanks

List the type of fuel stored in bulk tanks and the capacity of each tank.

Tank Number	Fuel Type	Highway or Nonhighway Use	Gallon Capacity of Bulk Tank

Signature: _____ **Title:** _____ **Date:** _____
I certify that, to the best of my knowledge, this claim is accurate and complete.

Claims for Refund are due by April 15, 2020.

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