

# Motor Fuels Claim for Refund Special Mobile Equipment North Carolina Department of Revenue

Legal Name (First 30 Characters) (USE CAPITAL LETTERS FOR YO	OUR NAME AND ADDRESS)		
			Fill in applicable circles:
Trade Name			Address has changed since prior refund claim
			First time filing Gas-1201ME refund claim
Street Address	County		Amended refund claim
			O Final refund claim for closed business
Mailing Address			FEIN or SSN
City	State	Zip Code (First 5 digits)	-99
Name of Contact Person	Phone Number	Fax Number	Refund for Quarter Ending
	( )	( )	September 30, 2013
Number of vehicles using motor fuel for which a ref	und is requested on Line	4:	

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	l on hand at first day of quarter	▶ 1.	0.
2.	Total gallons of tax-paid motor fuel purcha	ased during quarter	▶ 2.	0.
3.	Total gallons of tax-paid motor fuel to be a (Add Lines 1 and 2) (Must equal Line 7)	accounted for	3.	0.
4.	Total gallons of tax-paid motor fuel used ir off-road for which refund is requested	n special mobile equipment while operating	▶ 4.	0.
5.	Total gallons of tax-paid motor fuel used w 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
Par	t 2. Computation of Refund			
8.	<b>Refund due on tax-paid motor fuel</b> ( <i>Multiply Line 4 by</i> \$0.376)		8.	
9.	Deduct sales tax payable on motor fuel (Multiply Line 4 by \$0.1940)		9.	
10.	<b>Total Refund Due</b> (Line 8 minus Line 9)		10. \$	
Sign	ignature: Title: I certify that, to the best of my knowledge, this claim is accurate and complete.			Date:
Cla		s claim is accurate and complete. Iay of the month following the close o	f the quarter	
	Office Use Only		r the quarter.	
		MAIL TO:	QUESTIONS:	
		North Carolina Department of Revenue		
		Excise Tax Division	Telephone Num	
		Post Office Box 25000	Toll Free Numbe	er (877) 308-909

Raleigh, North Carolina 27640-0950

Fax Number

(919) 733-8654

#### Gas-1201ME Reverse

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: 1) 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 non-highway job and is not designed or used primarily for the transportation of persons or property; 2) A vehicle that has permanently attached special equipment and is used only for parade purposes; 3) A vehicle that is privately owned, has permanently attached fire-fighting equipment, and is used only for fire-fighting purposes; and 4) 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 return but reserves the right to require invoices with refund returns in the future. You must retain the fuel purchase invoices with your records in the event you are audited.

Returns are due by the last day of the month following the close of the quarter. Refunds filed more than 3 years after the due date will not be accepted.

#### Part 1 - Gallonage Accountability

#### Line 1 - Beginning inventory of tax-paid motor fuel

Enter the beginning inventory of tax-paid motor fuel at the first of the quarter. This figure includes 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

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.