

Excise Tax Division
North Carolina Department of Revenue
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Raleigh, North Carolina 27640-0001
www.ncdor.gov

Important Notice: Quarterly Off-Highway Use Refund Claims

[Session Law 2022-74](#) modified N.C.G.S. 105-449.106 and N.C.G.S. 105-449.107 to change the filing frequency for refund claims of tax-paid motor fuel used for off-highway use under Article 36C of Chapter 105 of the North Carolina General Statutes.

Previously, the law provided for an annual refund claim for tax-paid motor fuel used for off-highway purposes. Effective January 1, 2023, N.C.G.S. 105-449.106(d) allows a person who purchases and uses motor fuel for a purpose other than to operate a licensed highway vehicle to file a quarterly refund claim for excise tax paid during the preceding calendar quarter.

The Department has published a new form on its website for filing quarterly off-highway refund claims: Form GAS-1201Q, Claim for Refund - Tax-paid Motor Fuel Used Off-Highway. The form is available on the Department's website at the following address: <https://www.ncdor.gov/taxes-forms/motor-fuels-tax/motor-fuels-tax-forms>.

If you have not filed a previous Form GAS-1201 Claim for Refund - Tax-paid Motor Fuel Used Off-Highway, a person's first claim for refund must be submitted personally or through the mail. The claim must include copies of all receipts or invoices to which the claim applies, and if applicable, receipts and invoices substantiating the beginning and ending physical inventory. All subsequent claims of refund must be submitted electronically on the Form Gas-1201Q, Claim for Refund - Tax-paid Motor Fuel Used Off-Highway.

DELAY FOR ACCEPTING ELECTRONIC REFUND CLAIMS

The Department is currently unable to accept electronic refund claims of Form GAS-1201Q, Claim for Refund - Tax-paid Motor Fuel Used Off-Highway.

Persons seeking to file the refund claim for off-highway use of motor fuel will be notified when Form GAS-1201Q, Claim for Refund - Tax-paid Motor Fuel Used Off-Highway may be filed.

Questions regarding this notice may be directed to the Excise Tax Division at telephone number (919) 707-7500 or toll free (877) 308-9092.

If a written response would require the Department to interpret the law in a manner not specifically addressed in a statute, regulation, or Departmental or IRS publication, the person requesting the written response must follow the procedure (and pay the required fee) for requesting a private letter ruling available on the Department's website at the following address: <https://www.ncdor.gov/documents/nc-481-request-written-determination>.