Do Not Include This Page

NCDOR NORTH CAROLINA DEPARTMENT OF REVENUE

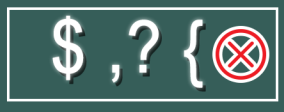
Instructions for Handwritten Forms

Guidelines

Do not use red ink. Use blue or black ink.



Do not use dollar signs, commas, or other punction marks.



Printing

Set page scaling to "none." The Auto-Rotate and Center checkbox should be unchecked.



Do not select "print on both sides of paper."

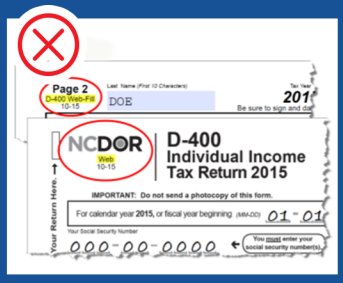


Before You Send

Do not submit photocopies of returns. Submit originals only.



Do not mix form types



NCDOR
Web
1-26

GAS-1201ME
Motor Fuels Claim for Refund Special Mobile Equipment

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** ( )

Number of vehicles using motor fuel for which a refund is requested on Line 4:

Fill in applicable circles:

- ○ Address has changed since prior refund claim
- ○ First time filing GAS-1201ME refund claim
- ○ Amended refund claim
- ○ Final refund claim for closed business

FEIN or SSN

-99

Refund for Quarter Ending

- ○ March 31, 2026
- ○ June 30, 2026
- ○ September 30, 2026
- ○ December 31, 2026

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 on hand at first day of quarter**	▶ 1. .0
2.	**Total gallons of tax-paid motor fuel purchased during quarter**	▶ 2. .0
3.	**Total gallons of tax-paid motor fuel to be accounted for** *(Add Lines 1 and 2) (Must equal Line 7)*	3. .0
4.	**Total gallons of tax-paid motor fuel used in special mobile equipment while operating off-road for which refund is requested**	▶ 4. .0
5.	**Total gallons of tax-paid motor fuel used while operating on road for which no refund is 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

Part 2. Computation of Refund

8.	**Refund due on tax-paid motor fuel** *(Multiply Line 4 by $0.410)*	8. .
9.	**Deduct sales tax payable on motor fuel** *(Multiply Line 4 by $0.232)*	9. .
10.	**Total Refund Due** *(Line 8 minus Line 9)*	10. $.

Signature: _____ **Title:** _____ **Date:** _____

I certify that, to the best of my knowledge, this claim is accurate and complete.

Claims for Refund are due the last day of the month following the close of the quarter.

For Office Use Only

MAIL TO:
North Carolina Department of Revenue
Excise Tax Division
3301 Terminal Drive, Suite 125
Raleigh, North Carolina 27604

QUESTIONS:
Contact the Excise Tax Division at:

Telephone Number	(919) 707-7500
Toll Free Number	(877) 308-9092
Fax Number	(919) 250-7898