

# Instructions for Handwritten Forms

## Guidelines



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



Do not use dollar signs, commas, or other punctuation 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."



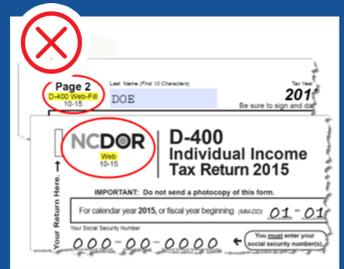
## Before You Send



Do not submit photocopies of returns. Submit originals only.



Do not mix form types



# GAS-1201Q

## Motor Fuels Claim for Refund

### Tax-Paid Motor Fuel Used Off-Highway

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-1201Q refund claim  
 Amended refund claim  
 Final refund claim for closed business

**FEIN or SSN (No dashes)** OFFICE USE ONLY  
 \_\_\_\_\_

**Refund for Quarter Ending**

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

**IMPORTANT:** You must complete all applicable Lines and Parts on this claim to receive a refund.

#### Part 1. Gallonage Accountability

1. Beginning inventory of tax-paid motor fuel on hand at first day of the quarter
2. Total gallons of tax-paid motor fuel purchased during the quarter
3. Total gallons of tax-paid motor fuel to be accounted for  
(Add Lines 1 and 2; must equal Line 7)
4. Total gallons of tax-paid motor fuel used in off-highway equipment for which refund is requested
5. Total gallons of tax-paid motor fuel used in licensed vehicles for which no refund is requested
6. Ending inventory of tax-paid motor fuel on hand at end of the quarter
7. Total gallons of tax-paid motor fuel accounted for  
(Add Lines 4, 5, and 6; must equal Line 3)

|      | Motor Fuel that includes N.C. Road Tax |
|------|--|
| ▶ 1. | _____ .0                               |
| ▶ 2. | _____ .0                               |
| 3.   | _____ .0                               |
| ▶ 4. | _____ .0                               |
| ▶ 5. | _____ .0                               |
| ▶ 6. | _____ .0                               |
| 7.   | _____ .0                               |

#### Part 2. Computation of Refund

8. Refund due on tax-paid motor fuel used in off-highway equipment  
(Multiply Line 4 by \$0.410)
9. Total gallons of motor fuel used in nonhighway equipment for which sales tax is due
10. Sales tax due  
(Multiply Line 9 by \$0.232)
11. Total gallons of motor fuel used in commercial fishing, commercial logging, railroads, farming, ocean-going vessels, and manufacturing for which no sales tax is due
12. Total Refund Due  
(Line 8 minus Line 10)

|        |          |
|--------|----------|
| 8.     | _____ .  |
| ▶ 9.   | _____ .0 |
| 10.    | _____ .  |
| ▶ 11.  | _____ .0 |
| 12. \$ | _____ .  |

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**Part 3. Off-Highway Equipment** - Attach additional pages if needed.

List off-highway equipment or boats using tax-paid motor fuel on which a refund is requested. Do not list licensed motor vehicles.

| Type of Machinery, Equipment, or Boat | How many of each? | Type of Fuel Used | Fuel Tank Capacity |
|---------------------------------------|-------------------|-------------------|--------------------|
|                                       |                   |                   |                    |
|                                       |                   |                   |                    |
|                                       |                   |                   |                    |
|                                       |                   |                   |                    |

**Part 4. Storage Tanks** - Attach additional pages if needed.

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

| Tank Number | Fuel Type | Highway or Off-Highway Use | Gallon Capacity of Bulk Tank |
|-------------|-----------|----------------------------|------------------------------|
|             |           |                            |                              |
|             |           |                            |                              |
|             |           |                            |                              |
|             |           |                            |                              |

**Part 5. Licensed Vehicles** - Attach additional pages if needed.

List licensed motor vehicles that you own or lease.

| Make of Vehicle | Indicate Car or Truck | Type of Fuel Used | If Truck, Gross License Weight |
|-----------------|-----------------------|-------------------|--------------------------------|
|                 |                       |                   |                                |
|                 |                       |                   |                                |
|                 |                       |                   |                                |
|                 |                       |                   |                                |

**Part 6. Farms** - Attach additional pages if needed.

**Farm Refund Information Only**

| Name of Crop | Number of Acres Cultivated | Name of Crop | Number of Acres Cultivated |
|--------------|----------------------------|--------------|----------------------------|
|              |                            |              |                            |
|              |                            |              |                            |
|              |                            |              |                            |

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

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

**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