

# 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 2021 N.C. Income Tax Return
- ☐ Filed 2021 GAS-1200C refund claim

FEIN or SSN (No dashes)

OFFICE USE  
ONLY

Refund for Calendar Year

**2022**

**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
- ☐ Solid waste compacting
- ☐ Tank wagon motor fuel delivery
- ☐ Mulch blowing
- ☐ Bulk feed delivery to poultry or livestock
- ☐ Bulk fertilizer delivery to farms
- ☐ Bulk lime delivery to farms
- ☐ Septage Removal
- ☐ 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. <input type="text"/> .0 |
| 2. Total gallons of N.C. tax-paid motor fuel purchased during 2022                                                                                                 | ▶ 2. <input type="text"/> .0 |
| 3. Total gallons of N.C. tax-paid motor fuel to be accounted for<br>(Add Lines 1 and 2; must equal Line 8)                                                         | 3. <input type="text"/> .0   |
| 4. Total gallons of N.C. tax-paid motor fuel used in licensed vehicles for which no<br>refund is requested                                                         | ▶ 4. <input type="text"/> .0 |
| 5. Total gallons of N.C. tax-paid motor fuel used to operate nonhighway equipment<br>for which a refund is requested<br>(Enter amount here and on Part 3, Line 20) | ▶ 5. <input type="text"/> .0 |
| 6. Total gallons of N.C. tax-paid motor fuel used to operate qualified power takeoff vehicles                                                                      |                              |
| a. Number of vehicles                                                                                                                                              | ▶ 6a. <input type="text"/>   |
| b. Gallons of fuel used<br>(Enter amount here and on Part 3, Line 17)                                                                                              | ▶ 6b. <input type="text"/>   |
| 7. Ending inventory of N.C. tax-paid motor fuel on hand at end of the year                                                                                         | ▶ 7. <input type="text"/> .0 |
| 8. Total gallons of N.C. tax-paid motor fuel accounted for<br>(Add Lines 4, 5, 6b, and 7; must equal Line 3)                                                       | 8. <input type="text"/> .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 2022 ▶ 9. .0
10. Total miles operated outside of N.C. by qualified power takeoff vehicles during 2022 ▶ 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 \$0.385)* 22. .0
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 \$0.193)* 24. .0
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, 2023.**

### 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