17 NCAC 12B .0403   OFF-HIGHWAY CLAIM FOR REFUND

(a) A claim for refund for North Carolina tax-paid motor fuel used for an off-highway purpose shall be filed with the Department on Form GAS-1201, Motor Fuels Claim for Refund Tax-Paid Motor Fuel Used Off-Highway. A person who submits Form GAS-1201 shall complete all lines and applicable parts of the form as follows:

   (1)   a beginning inventory of North Carolina tax-paid motor fuel on hand at the first day of the year for which a refund is requested;
   (2)   the total gallons of North Carolina tax-paid motor fuel that was:
         (A)   purchased during the refund period;
         (B)   used in off-highway equipment for which a refund is requested; and
         (C)   used in licensed vehicles for which no refund is requested;
   (3)   an ending inventory of North Carolina tax-paid motor fuel on hand at the end of the refund period;
   (4)   the total gallons of North Carolina tax-paid motor fuel accounted for;
   (5)   the total refund amount requested;
   (6)   a list of applicable off-highway machinery, equipment, and boats using North Carolina tax-paid motor fuel for which a refund is requested, including the type and number of machinery, equipment, or boat(s) and fuel tank capacity;
   (7)   a list of applicable motor fuel bulk storage tanks, including tank number, fuel type, whether the fuel is for highway or off-highway use, and the gallon capacity of the tank;
   (8)   a list of applicable motor vehicles owned or leased, including the make and type of vehicle, type of fuel used, and gross license weight for trucks; and
   (9)   a list of applicable farm refund information, including the type of crop and number of acres cultivated.

(b) Receipts or invoices to support a claim for refund on North Carolina tax-paid motor fuel shall be maintained for a period of at least three years.

History Note: Authority G.S. 105-262; 105-449.107; 105-449.108;
Temporary Adoption Eff. January 1, 1996;
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Recodified from 17 NCAC 09K .0503 effective November 1, 2002;
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