

17 NCAC 12B .0402 CLAIM FOR REFUND FOR SALES TO EXEMPT ENTITIES

(a) A claim for refund for motor fuel purchased by or sold to an exempt entity listed in G.S. 105-449.88 shall be filed with the Department on Form GAS-1206, Motor Fuel Claim for Refund Exempt Entities. A person who submits Form GAS-1206 shall identify the type of exempt entity for which the refund is sought and shall complete the applicable Part of the form as follows:

- (1) A distributor or other vendor that sells North Carolina tax-paid motor fuel to an exempt entity at a price that does not include the per gallon excise tax shall use Part 1 of Form GAS-1206 and report the following:
 - (A) the total gallons of motor fuel sold to the exempt entity;
 - (B) the total gallons on which tare allowance was received;
 - (C) the net gallons subject to refund; and
 - (D) the total refund due.
- (2) A credit card company that issues a credit card to an exempt entity allowing the entity to purchase North Carolina tax-paid motor fuel that does not include the per gallon excise tax shall use Part 2 of Form GAS-1206 and report the following:
 - (A) the total gallons of motor fuel purchased by the exempt entity; and
 - (B) the total refund due.
- (3) An exempt entity that purchases motor fuel in North Carolina at a price that includes the per gallon excise tax shall use Part 3 of Form GAS-1206 and report the following:
 - (A) the total gallons of motor fuel purchased; and
 - (B) the total refund due.

(b) Sales or purchase receipts or invoices for North Carolina tax-paid motor fuel purchased by or sold to an exempt entity shall be maintained to support a claim for refund for a period of at least three years.

(c) A separate Form GAS-1206 shall be used for each type of exempt entity for which a refund is requested.

(d) A refund on motor fuel purchased by or sold to an exempt entity shall only be claimed by one party to the transaction.

*History Note: Authority G.S. 105-262; 105-449.105; 105-449.108;
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