

SECTION .0200 – NORTH CAROLINA FUEL PURCHASES

17 NCAC 12A .0201 RECEIPT OR INVOICE REQUIREMENTS TO OBTAIN CREDIT FOR RETAIL FUEL PURCHASES

(a) To obtain credit for retail tax-paid purchases for a motor carrier licensed pursuant to G.S. 105-449.47, the motor carrier shall retain a receipt or invoice that establishes the purchases and payment of the tax. Examples of receipts or invoices include a credit card receipt, a microfilm or microfiche copy of the receipt or invoice, an automated vendor generated invoice or transaction list, or a computer image of the receipt or invoice. Prepaid receipts or invoices shall not be used to obtain credit for retail tax-paid purchases.

(b) North Carolina retail fuel purchase receipts or invoices used by a motor carrier to obtain credit for retail tax-paid purchases shall contain the following information:

- (1) the date of purchase;
- (2) the name and address of the seller;
- (3) the number of gallons purchased;
- (4) the type of fuel purchased;
- (5) the price per gallon or total sales amount;
- (6) a vehicle number, equipment number, or other identifier of the vehicle or equipment into which the fuel was placed;
- (7) the vehicle license plate number and the state that issued the plate for the vehicle into which the fuel was placed; and
- (8) the purchaser's name. In the case of a leased vehicle, either the lessee or the lessor may submit receipts or invoices as the purchaser if the person who submits the receipts or invoices can establish a current lease agreement exists with the person required to file a return.

(c) Separate retail fuel purchase receipts or invoices shall be maintained for motor fuel purchased for highway vehicle use, off-highway vehicle use, and equipment use.

(d) Receipts or invoices used to obtain credit for retail fuel purchases shall be maintained for a period of at least four years.

*History Note: Authority G.S. 105-262; 105-449.39; 105-449.57;
Eff. January 1, 1983;
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