

SECTION .0200 – NORTH CAROLINA FUEL PURCHASES

17 NCAC 12A .0201 NC RETAIL FUEL PURCHASE INVOICES

(a) North Carolina retail fuel purchase invoices must contain the following information:

- (1) Date of purchase;
- (2) Name and address of the seller;
- (3) Number of gallons purchased;
- (4) Type of fuel purchased;
- (5) Price per gallon;
- (6) Either the company unit number of the vehicle into which the fuel was placed or the vehicle's license plate designation and the state that issued the plate; and
- (7) Purchaser's name. In the case of a leased vehicle, either the lessee or the lessor can submit receipts as the purchaser if the person who submits the receipts can establish a legal connection to the person required to file a report.

(b) In order for the motor carrier to obtain credit for retail tax paid purchases, a receipt or invoice, a credit card receipt, a microfilm/microfiche copy, or a computer image of the receipt or invoice must be retained by the motor carrier establishing the purchases and payment of the tax.

(c) Invoices must be maintained for a period of at least three years for possible audit by an agent of the North Carolina Department of Revenue.

*History Note: Authority G.S. 105-262; 105-449.39;
Eff. January 1, 1983;
Amended Eff. October 1, 1991; February 1, 1990;
Recodified from 17 NCAC 091 .0201 Eff. November 1, 2002;
Amended Eff. August 1, 2003.*