

**17 NCAC 12B .0403 OFF-HIGHWAY REFUND APPLICATION INFORMATION**

The following information must be given on the application for refund of tax paid on motor fuels used for off-highway purpose:

- (1) Name of machinery or equipment in which motor fuels will be used and engine or motor number;
- (2) Type of storage equipment used for storing motor fuels used for highway and off-highway purposes and storage capacity;
- (3) If the applicant is a farmer, each kind of crop and number of acres under cultivation;
- (4) Make, type of vehicles, model and license number, if motor fuel is used in licensed motor vehicles from the same storage tank from which off-highway equipment is serviced;
- (5) Number of gallons of motor fuel on hand at the beginning of refund period and number of gallons on hand at the end of the refund period;
- (6) Number of gallons used for off-highway purposes; and if motor fuel is used from same storage to operate both licensed motor vehicles and off-highway equipment, the number of gallons used during the refund period in licensed motor vehicles.

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