

17 NCAC 12B .0404 RECORD REQUIREMENTS FOR OFF-HIGHWAY REFUND CLAIMS

(a) A receipt or invoice for each retail purchase of motor fuel made for off-highway use, shall be maintained to substantiate claims for refund, as follows:

- (1) Receipts or invoices shall contain the following information:
 - (A) the date of purchase;
 - (B) the name of both the purchaser and seller;
 - (C) the address of the seller;
 - (D) the number of gallons purchased;
 - (E) the type of fuel purchases;
 - (F) the price per gallon, the total amount paid, or both; and
 - (G) a vehicle number, equipment number, or other identifier of the vehicle or equipment being fueled.
- (2) A daily, weekly, or monthly statement of retail motor fuel purchases shall be accepted provided it is prepared by the seller and shows all of the information on each purchase of motor fuel that is required on an individual receipt or invoice.
- (3) Receipts, invoices, or statements showing alterations or erasures, and prepaid receipts or invoices, shall not be accepted.
- (4) Receipts, invoices, or statements shall be maintained to substantiate inventory at the beginning of the refund period even if no claim for refund was filed in the preceding refund period.
- (5) Receipts, invoices, or statements shall be maintained for a period of at least three years.

(b) For withdrawals of motor fuel from bulk storage for off-highway use, the following records shall be maintained for claims for refunds:

- (1) Delivery receipts or invoices that shall contain the information listed in Parts (a)(1)(A) through (a)(1)(G) of this Rule;
- (2) A monthly inventory reconciliation for each bulk tank;
- (3) The capacity of each tank; and
- (4) Withdrawal records for each bulk tank. Bulk withdrawal records shall contain the following information:
 - (A) the location of the bulk storage from which the withdrawal was made;
 - (B) the date of the withdrawal;
 - (C) the quantity of fuel withdrawn;
 - (D) the type of fuel withdrawn; and
 - (E) the vehicle number, equipment number, or other identifier of the vehicle or equipment being fueled.

*History Note: Authority G.S. 105-262; 105-449.107; 105-449.121;
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