

17 NCAC 12B .0404 OFF-HIGHWAY REFUND INVOICE REQUIREMENTS

An invoice for each purchase of motor fuel must be submitted with the claim for refund for purchases made for off-highway use during the refund period. Invoices must show the date of purchase, the name of both the purchaser and seller, the address of the seller, the number of gallons purchased, the price per gallon, and the amount paid. A daily, weekly, or monthly statement of purchases of motor fuel is acceptable 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 invoice. Invoices and statements showing alterations or erasures are not acceptable. If no claim for refund was filed for the preceding refund period, an invoice or statement must be attached to substantiate inventory at the beginning of the refund period.

*History Note: Authority G.S. 105-262; 105-449.107;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified from 17 NCAC 09K .0504 Eff. November 1, 2002.
Amended Eff. August 1, 2003.*