

17 NCAC 12B .0412 PROPORTIONAL REFUNDS

(a) Operators of vehicles identified in G.S. 105-449.107(b) shall file Form GAS-1200C, Motor Fuels Claim for Refund Qualified Power Takeoff Vehicles to obtain a refund of North Carolina tax-paid motor fuel used in the operation of these vehicles. A separate Form GAS-1200C shall be submitted for each type of vehicle for which a refund is requested. Form GAS-1200C shall include the following information:

- (1) the type of vehicle for which the refund is requested;
- (2) a beginning inventory of North Carolina tax-paid motor fuel on hand at the first day of the year for which a refund is requested;
- (3) the total gallons of North Carolina tax-paid motor fuel that was:
 - (A) purchased during the refund period;
 - (B) used in licensed vehicles for which no refund is requested;
 - (C) used to operate nonhighway equipment for which a refund is requested; and
 - (D) used to operate power takeoff vehicles including the number of vehicles and gallons of fuel used;
- (4) an ending inventory of North Carolina tax-paid motor fuel on hand at the end of the refund period;
- (5) the total gallons of North Carolina tax-paid motor fuel accounted for;
- (6) the total miles operated by power takeoff vehicles during the refund period;
- (7) the total miles operated by power takeoff vehicles outside of North Carolina during the refund period;
- (8) the percentage of out-of-state power takeoff vehicle operations;
- (9) the total gallons of motor fuel used in power takeoff vehicles for all operations;
- (10) the total gallons of motor fuel used in power takeoff vehicles for operations outside of North Carolina;
- (11) a computation of the refund amount pursuant to the terms set out in G.S. 105-449.107, and including the total refund requested;
- (12) if applicable, a list of nonhighway equipment for which a refund is requested, including the type and number of machinery or equipment, the type of fuel used, and engine horsepower;
- (13) if applicable, a list of tank wagon vehicles for which a refund is requested, including the make and model of vehicle, the type of fuel used, and gross registered weight; and
- (14) if applicable, a list of motor fuel storage tanks, including the tank number, fuel type, whether the fuel is for highway or nonhighway use, and the gallon capacity of the tank.

(b) Receipts or invoices to support a claim for refund on North Carolina tax-paid motor fuel shall be maintained for a period of at least three years.

(c) The following records shall be maintained to support a claim for refund:

- (1) mileage records that shall include odometer or hubmeter readings;
- (2) fuel records, by vehicle;
- (3) the quantity of material delivered, hauled, removed or disposed of, by vehicle as follows:
 - (A) cubic yards of concrete mix delivered;
 - (B) tons of compacted waste hauled;
 - (C) tons of bulk feed, lime, or fertilizer hauled;
 - (D) tons of mulch or other similar materials hauled; or
 - (E) tons of septage removed or disposed of.
- (4) withdrawal records kept in accordance with 17 NCAC 12B .0405, if withdrawals of motor fuel from bulk storage are used to fuel vehicles for which a refund is requested; and
- (5) number of gallons of motor fuel used by vehicles identified in G.S. 105-449.107(b).

*History Note: Authority G.S. 105-262; 105-449.107; 105-449.108;
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