

17 NCAC 12B .0413 NONPROFIT ORGANIZATION CLAIM FOR REFUNDS

(a) Nonprofit organizations identified in G.S. 105-449.106(a) shall file Form GAS-1200, Motor Fuels Claim for Refund Nonprofit Organizations, to obtain a refund of North Carolina tax-paid motor fuel. A nonprofit organization that submits Form GAS-1200 to request a refund shall complete all applicable lines of the form including the following:

- (1) the refund period of the claim;
- (2) the type of nonprofit organization claiming the refund;
- (3) a beginning inventory of North Carolina tax-paid motor fuel on hand at the first day of the refund period;
- (4) the total gallons of North Carolina tax-paid motor fuel that was:
 - (A) purchased by the nonprofit organization during the refund period;
 - (B) used by the nonprofit organization for which the refund is requested; and
 - (C) used by the nonprofit organization for which no refund is requested;
- (5) an ending inventory of North Carolina tax-paid motor fuel on hand at the end of the refund period; and
- (6) the total refund requested.

(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.

*History Note: Authority G.S. 105-262; 105-449.106; 105-449.107; 105-449.108;
Temporary Adoption Eff. January 1, 1996;
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