Claim for Refund Instructions
Tax-Paid Motor Fuel Used Off-Highway
North Carolina Department of Revenue

Complete all information at the top of Form Gas-1201 including legal name (first 30 characters), trade name, address, county, FEIN or SSN, contact person, telephone number, fax number, and business or activity for which refund is claimed. This return is due to be filed by April 15th of each year.

General Information

This claim is to be used to obtain a refund of the road tax on tax-paid motor fuels purchased and used for any purpose other than to propel a motor vehicle licensed for use upon the highways as authorized by G.S. 105-449.107(a).

All applicants for off-highway refunds must complete this form as it relates to their use of tax-paid motor fuels for off-highway purposes. All applicants must complete Parts 1 through 5 as applicable. In addition, all applicants engaged in agriculture must complete Part 6. If the application is not complete, it will be returned for completion.

Claims for refund are due to be filed by April 15th of each year. G.S. 105-449.108 disallows a claim for refund filed more than three years after the date the claim is due. The Post Office postmark is accepted as the date the claim is filed.

Fuel receipts are required to be submitted along with the first refund application. The Department will not require fuel purchase invoices to be submitted for each refund application thereafter but reserves the right to require invoices with refund returns in the future. You must retain the fuel purchase invoices with your records in the event you are audited. Fuel receipts are required to be submitted along with the first refund application. The Department will not require fuel purchase invoices to be submitted for each refund application thereafter but reserves the right to require invoices with refund returns in the future. You must retain the fuel purchase invoices with your records in the event you are audited. If you show gallons of tax-paid motor fuel on hand as of January 1, 2011 and you did not file a refund claim for 2010, you must include purchase invoices to substantiate the amount of tax-paid fuel on hand. Each invoice must show the date of purchase, name and address of the seller, name and address of the purchaser, type of fuel, number of gallons purchased, price per gallon, and total amount paid. Invoices that show alterations and/or erasures are not allowed.

Part 1 - Gallonage Accountability

Line 1 - Beginning inventory of tax-paid motor fuel
Enter the beginning inventory as of January 1, 2011. This figure includes gasoline, undyed diesel, and undyed kerosene. Round all gallons to the nearest whole gallon.

Line 2 - Total gallons of tax-paid motor fuel purchased during 2011
Enter the total number of tax-paid gallons tax-paid motor fuel purchased during the year. This figure includes gasoline, undyed diesel, and undyed kerosene. Round all gallons to the nearest whole gallon.

Line 3 - Total gallons of tax-paid motor fuel to be accounted for
Add Lines 1 and 2. Line 3 must equal Line 7.

Line 4 - Total gallons of tax-paid motor fuel used in off-highway equipment for which a refund is requested
Enter the total number of gallons of tax-paid motor fuel used in off-highway equipment listed in Part 3 on the back of the report. Round all gallons to the nearest whole gallon.
Line 5 - Total gallons of tax-paid motor fuel used in licensed vehicles for which no refund is requested

Enter the total number of gallons of tax-paid motor fuel used in Licensed Vehicles listed in Part 5 on the back of the report. Round all gallons to the nearest whole gallon.

Line 6 - Ending inventory of tax-paid motor fuel on hand at end of year

Enter the ending inventory of tax-paid motor fuel as of December 31, 2011. This figure includes gasoline, undyed diesel, and undyed kerosene. Round all gallons to the nearest whole gallon.

Line 7 - Total gallons of tax-paid motor fuel accounted for


Part 2 - Computation of Refund

Line 8 - Refund due on tax-paid motor fuel used in off-highway equipment

Multiply Line 4 by the applicable tax rate.

Line 9 - Total gallons of motor fuel used in nonhighway equipment for which sales tax is due

G.S. 105-449.107 requires the off-highway refund to be reduced by the amount of sales tax due on the fuel.

Line 10 - Sales tax due

Multiply Line 9 by the applicable tax rate.

Line 11 - Total gallons of motor fuel used in commercial fishing, commercial logging, railroads, farming, and ocean-going vessels for which no sales tax is due.

G.S. 105-164.13 defines those uses of motor fuel that are exempt from paying the sales tax.

Line 12 - Total Refund Due

Line 8 minus Line 10.

G.S. 105-449.120(a)(5), Penalty for False Statement Any person who makes a false statement in an application for refund is guilty of a Class 1 misdemeanor.