



# Claim for Refund Instructions Taxicabs Transporting Fare-Paying Passengers

North Carolina Department of Revenue

MFD

Complete all information at top of Form Gas 1200B including legal name (first 30 characters), trade name, address, county, FEIN or SSN, contact person, telephone number, and fax number. This return is due to be filed quarterly by the last day of the month following the close of the quarter.

## General Information

This application is to be used to obtain a refund of the road tax on tax-paid motor fuels purchased and used in the operations of taxicabs transporting fare-paying passengers as authorized by G.S. 105-449.106(b). A taxicab is defined as any motor vehicle, seating 9 or fewer passengers, operated upon the streets or highways on call or demand, accepting or soliciting passengers indiscriminately for hire between such points along streets or highways as may be directed by the passenger or passengers so being transported (limousines not included).

Applications for refund are due to be filed by the last day of the month following the end of the quarter. G.S. 105-449.108 disallows an application for refund filed more than three years after the date the application is due. The Post Office postmark is accepted as the date the application is filed.

The Department does not require fuel purchase Invoices to be submitted with the refund return but reserves the right to require invoices with refund returns in the future. Please retain the fuel purchase invoices with your records in the event you are audited.

Records must be maintained to substantiate the information required on each line of this application. The odometer of each taxicab operated must accurately register miles traveled and personal use of each taxicab must be recorded.

Failure to comply with the instructions or failure to complete the application may result in the disallowance of the refund, a delay in payment, or reduction in the refund requested. If an audit reveals that an overpayment has been made as the result of an incorrect application the applicant will be required to repay the amount overpaid plus any applicable interest.

### **Line 1 - Miles Traveled Transporting Fare-Paying Passengers**

Enter the miles traveled by your taxicabs transporting fare-paying passengers during this quarter for which refund is claimed on Line 12. **Round to the nearest whole mile.**

### **Line 2 - Miles Traveled for Personal Use**

Enter the miles traveled by your taxicabs for personal or other non-paying use by your taxicabs during this quarter. **Round to the nearest whole mile.**

### **Line 3 - Total Miles Driven this Quarter**

Add Lines 1 and 2.

### **Line 4 - Total Taxicab Receipts During this Quarter**

Enter total taxicab fare receipts during the period covered by this application.

## Part 1 - Gallonage Accountability

### **Line 5 - Beginning Inventory of Tax-paid Motor Fuel**

Enter the beginning inventory on the first day of the quarter. This figure includes gasoline, undyed diesel and undyed kerosene. **Round to the nearest whole gallon.**

### **Line 6 - Total Tax-paid Motor Fuel Purchased During this Quarter**

Enter the total tax-paid motor fuel purchased during the quarter. This figure includes gasoline, undyed diesel, and undyed kerosene. **Round to the nearest whole gallon.**

### **Line 7 - Total Gallons of Tax-paid Motor Fuel to be Accounted For**

Add Lines 5 and 6. Line 7 must equal Line 11.

**Line 8 - Total Gallons of Tax-Paid Motor Fuel Used in Taxicabs Subject to Refund**

Enter gallons of tax-paid motor fuel used in taxicabs operated by you to transport fare-paying passengers. **Round to the nearest whole gallon.**

**Line 9 - Total Gallons of Tax-Paid Motor Fuel Used in Taxicabs Not Subject to Refund**

Enter gallons of tax-paid motor fuel used for personal use not subject to refund. Compute gallons for personal use by dividing total miles driven for personal use for each taxicab by the average miles per gallon of the taxicab. Add personal use gallons for each taxicab to get the total personal use for the entire fleet. Enter gallons of tax-paid motor fuel sold to others or used in vans, limousines, personal cars, or any use other than by taxicabs transporting fare-paying passengers. **Round to the nearest whole gallon.**

**Line 10 - Ending Inventory of Tax-paid Motor Fuel**

Enter the ending inventory on the last day of the quarter. This figure includes gasoline, undyed diesel, and undyed kerosene. **Round to the nearest whole gallon.**

**Line 11- Total Gallons of Tax-paid Motor Fuel Accounted For**

Add Lines 8, 9, and 10. Line 11 must equal Line 7.

**Part 2 - Computation of Refund**

**Line 12 - Refund Due**

Multiply Line 8 by applicable tax rate.

**Part 3 - Licensed Vehicles**

**Line 13 - Licensed Vehicles**

List licensed taxicabs operated by you on which a refund is requested. Include the vehicle identification number, license tag number, type of fuel used, and indicate if you own or lease the vehicle. Attach additional pages if needed.

**Line 14 -** Enter number of other vehicles operated for hire other than taxicabs (vans, limousines, etc.).

**Part 4 - Storage Tanks**

**Line 15 - Storage Tanks**

List the tank number, type of fuel and gallon capacity of each tank for which you maintain bulk storage. Attach additional pages if needed.

**Line 16 -** Indicate if any vehicles other than taxicabs operated by you are fueled from your storage tanks.

**Line 17 -** Indicate if any fuel is sold to others from your storage tanks.

**G.S. 105-449.120(a)(5) - Penalty for False Statement.** Any person making a false statement on an application for refund under this Article is guilty of a Class 1 misdemeanor.

**MAIL TO:**

North Carolina Department of Revenue  
Motor Fuels Tax Division  
Post Office Box 25000  
Raleigh, North Carolina 27640-0950

**QUESTIONS:**

Contact the Motor Fuels Tax Division at:  
Telephone Number (919) 733-3409  
Toll Free Number (877) 308-9092  
Fax Number (919) 733-8654