



# Motor Fuels Claim for Refund Special Mobile Equipment North Carolina Department of Revenue

**MFD**

Legal Name (First 30 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

Trade Name

Street Address

County

Mailing Address

City

State

Zip Code (First 5 digits)

Name of Contact Person

Phone Number

Fax Number

Number of vehicles using motor fuel for which a refund is requested on Line 4:

**Fill in applicable circles:**

- Address has changed since prior refund claim
- First time filing Gas-1201ME refund claim
- Amended refund claim
- Final refund claim for closed business
- Filed 2005 N.C. Income Tax Return

**FEIN or SSN**

 -99

**Refund for Quarter Ending**

**9/30/06**

**Part 1. Gallonage Accountability** - This claim applies to tax-paid motor fuel. It does not apply to dyed diesel fuel and dyed kerosene on which sales tax was paid.

	<b>Motor Fuel that includes N.C. road tax</b>
1. Beginning inventory of tax-paid motor fuel on hand at first day of quarter	▶ 1. <input type="text"/> .0
2. Total gallons of tax-paid motor fuel purchased during quarter	▶ 2. <input type="text"/> .0
3. Total gallons of tax-paid motor fuel to be accounted for (Add Lines 1 and 2) (Must equal Line 7)	3. <input type="text"/> .0
4. Total gallons of tax-paid motor fuel used in special mobile equipment while operating off road for which refund is requested	▶ 4. <input type="text"/> .0
5. Total gallons of tax-paid motor fuel used while operating on road for which no refund is requested	▶ 5. <input type="text"/> .0
6. Ending inventory of tax-paid motor fuel on hand at end of quarter	▶ 6. <input type="text"/> .0
7. Total gallons of motor fuel accounted for (Add Lines 4, 5, and 6) (Must equal Line 3)	7. <input type="text"/> .0

**Part 2. Computation of Refund**

8. Refund due on tax-paid motor fuel (Multiply Line 4 by \$0.299)	8. <input type="text"/>
9. Deduct sales tax payable on motor fuel (Multiply Line 4 by \$0.1330)	9. <input type="text"/>
10. Total Refund Due (Line 8 minus Line 9)	10. \$ <input type="text"/>

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

I certify that, to the best of my knowledge, this claim is accurate and complete.

**Claims for Refund are due by the last day of the month following the close of the quarter.**

**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

## Gas-1201ME Reverse

Section 105-449.106(c) of the General Statutes provides for a refund of the road tax paid on motor fuels purchased and used in special mobile equipment. The term "special mobile equipment" is defined in G.S. 105-164.3(41) as any of the following: 1) A vehicle that has a permanently attached crane, mill, well-boring apparatus, ditch-digging apparatus, air compressor, electric welder, feed mixer, grinder, or other similar apparatus, is driven on the highway only to get to and from a nonhighway job and is not designed or used primarily for the transportation of persons or property; 2) A vehicle that has permanently attached special equipment and is used only for parade purposes; 3) A vehicle that is privately owned, has permanently attached fire-fighting equipment, and is used only for fire-fighting purposes; and 4) A vehicle that has permanently attached playground equipment and is used only for playground purposes.

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.

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.

### **Part 1 - Gallonage Accountability**

#### **Line 1 - Beginning inventory of tax-paid motor fuel**

Enter the beginning inventory of tax-paid motor fuel at the first of the quarter. This figure includes gasoline, undyed diesel and undyed kerosene. Round all gallons to the nearest whole gallon. If this is the first claim filed, attach purchase invoices to support gallons on hand at the beginning of the quarter.

#### **Line 2 - Total gallons of tax-paid motor fuel purchased during the quarter**

Enter the total gallons of tax-paid motor fuel purchased during the quarter. 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 special mobile equipment while operating off road for which a refund is requested**

Enter the total number of gallons of tax-paid motor fuel used in special mobile equipment while operating off road for which a refund is requested. Round all gallons to the nearest whole gallon.

#### **Line 5 - Total gallons of tax-paid motor fuel used in special mobile equipment while operating on road for which no refund is requested**

Enter the total number of gallons of tax-paid motor fuel used in special mobile equipment while operating on road for which no refund is requested. Round all gallons to the nearest whole gallon.

#### **Line 6 - Ending inventory of tax-paid motor fuel**

Enter the ending inventory of tax-paid motor fuel at the end of the quarter. 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**

Add Lines 4, 5, and 6. Line 7 must equal Line 3.

### **Part 2 - Computation of Refund**

#### **Line 8 - Refund Due on Tax-paid Motor Fuel Used for Off-Highway Purposes**

Multiply Line 4 by applicable tax rate.

#### **Line 9 - Deduct Sales Tax Due on Motor Fuels Used for Off-Highway Purposes**

G.S. 105-449.107 requires the off-highway refund to be reduced by the amount of sales tax due on the fuel. Multiply Line 4 by applicable tax rate.

#### **Line 10 - Total Refund Due**

Line 8 minus Lines 9.

### **Penalty**

**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.