



**General Information**

General Statute 105-449.105 provides for a refund of the road tax paid on motor fuels purchased by or sold to an exempt entity. An exempt entity is defined as 1) U.S. Government, 2) State of North Carolina, 3) N.C. County and Municipal Corporation, 4) N.C. Local Board of Education, 5) N.C. Charter School, and 6) N.C. Community College. You must use a separate Gas-1206 for each type of exempt entity.

Invoices and an adding machine tape for gallons of tax-paid motor fuels purchased during the month for which a refund is requested must be attached to the claim for refund. Invoices must show the date of purchase, name of purchaser, name of seller, type of fuel, gallons purchased, price per gallon, and amount paid. **Invoices that show alterations and erasures are not allowed.**

Claims for refund should be filed by the last day of the month after the month in which tax was paid. Claims for refunds filed more than 3 years after the due date will not be accepted.

**Part 1 - Refund to the Distributor or Vendor****Line 1 - Gallons of motor fuel sold to the exempt entity**

Enter the total gallons of tax-paid motor fuel sold to an exempt entity during the month. This figure includes gasoline, undyed diesel, and undyed kerosene. Round all gallons to the nearest whole gallon. Attach tax-paid fuel purchase invoices and adding machine tape.

**Line 2 - Tare allowance received**

Licensed distributors and licensed importers multiply Line 1 by 1%; otherwise, enter zero (0).

**Line 3 - Net gallons subject to refund**

Line 1 minus Line 2.

**Line 4 - Total Refund Due**

Multiply Line 3 by the applicable tax rate. The applicable tax rate is the motor fuel excise tax rate for the month for which the refund is claimed. The rate is published on the Department's website at **www.dornc.com**.

**Part 2 - Refund to the Credit Card Company****Line 5 - Gallons of motor fuel purchased by the exempt entity**

Enter the total gallons of tax-paid motor fuel purchased by an exempt entity using a third-party credit card during the month. This figure includes gasoline, undyed diesel and undyed kerosene. Round all gallons to the nearest whole gallon. Attach tax-paid fuel purchase invoices and adding machine tape.

**Line 6 - Total Refund Due**

Multiply Line 5 by the applicable tax rate. The applicable tax rate is the motor fuel excise tax rate for the month for which the refund is claimed. The rate is published on the Department's website at **www.dornc.com**.

**Part 3 - Refund to the Exempt Entity****Line 7 - Gallons of motor fuel purchased by the exempt entity**

Enter the total number of gallons of tax-paid motor fuel purchased. This figure includes gasoline, undyed diesel and undyed kerosene. Round all gallons to the nearest whole gallon. Attach tax-paid fuel purchase invoices and adding machine tape.

**Line 8 - Total Refund Due**

Multiply Line 7 by the applicable tax rate. The applicable tax rate is the motor fuel excise tax rate for the month for which the refund is claimed. The rate is published on the Department's website at **www.dornc.com**.

**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.

**MAIL TO:**

North Carolina Department of Revenue  
Motor Fuels Tax Division  
P.O. 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