



# Claim for Refund Instructions Kerosene

North Carolina Department of Revenue

Complete all information at the top of form Gas-1210 including legal name (first 30 characters), trade name, address, county, FEIN or SSN, contact person, telephone number, and fax number.

## General Information

This application is to be used by distributors to obtain a refund of the road tax on tax-paid undyed kerosene purchased from a terminal location if they:

1. Deliver undyed kerosene tax-free for drying crops;
2. Deliver undyed kerosene tax-free to end-user for heating purposes; or
3. Deliver undyed kerosene tax-free for manufacturing purposes

The kerosene claim for refund is due to be filed by the 22nd of each month and may not be filed any later than 3 years from date of the delivery of the fuel for which a refund is being requested. G.S. 105-449.108(d) disallows an application for refund filed more than three years after the due date of the application.

**Amended Returns:** Prior period adjustments are not allowed on current returns. If you must amend a previously filed kerosene claim for refund, you must complete Gas-1210 Kerosene Claim for Refund. Attach only the schedules with the required corrections.

**Electronic Mandate:** The Gas-1210 Kerosene Claim for Refund is required to be filed electronically by accessing [www.ncdor.com/electronic/motorfuels.html](http://www.ncdor.com/electronic/motorfuels.html).

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 a 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-by-Line Instructions

### **Line 1 - Undyed kerosene gallons sold for non-highway purposes**

Add totals from Gas-1210DS, Schedules 10I, 10L, and 10M.

### **Line 2 - Motor fuel road tax refund due**

Multiply Line 1 by the applicable road 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](http://www.dornc.com).

### **Line 3 - Tare allowance received**

If a licensed distributor or licensed importer, multiply Line 2 by 1%, (0.01). If not a licensed distributor or licensed importer, enter zero.

### **Line 4 - Total Refund Due**

Line 2 minus Line 3.

## Gas-1210DS - Schedule of Deliveries

Schedule 10 provides detail in support of the amounts shown as deliveries on the kerosene claim for refund. The distributor is required to report each delivery of kerosene on a transaction by transaction basis.

### **Schedule Type**

Enter one of the following delivery schedule types together with the appropriate product type. A separate schedule type is required for each product type being reported.

- |     |  |
|-----|--|
| 10I | Gallons delivered tax-free for drying crops                  |
| 10L | Gallons delivered tax-free to end-users for heating purposes |
| 10M | Gallons delivered tax-free for manufacturing purposes        |

**Identifying Information**

**Legal Name, Account Number, Schedule Type, Product Type, and Month/Year of Return**

Complete the information at the top of each schedule showing the distributor legal name as shown on the face of the return, distributor account number, schedule type, product type and month/year of the return.

**Column Instructions**

- Column 1:** **Carrier name** - Not required at this time.
- Column 2:** **Carrier account number** - Not required at this time.
- Column 3:** **Mode of Transport** - Not required at this time.
- Column 4:** **Destination State** - Enter the location the product was transported to. Be sure to enter the street address as well as the city and state.
- Column 5:** **Terminal Code** - Not required at this time.
- Column 6:** **Purchaser name** - Enter the name of the purchaser where the product was delivered.
- Column 7:** **Purchaser account number** - Enter the account number of the purchaser where the product was delivered.
- Column 8:** **Date Shipped** - Enter the date the product was shipped.
- Column 9:** **Document Number** - Enter the identifying number from the manifest issued at the terminal when product is removed over the rack. In the case of bulk plant removals, it is the withdrawal invoice number.
- Column 10:** **Net Gallons** - Not required at this time.
- Column 11:** **Gross Gallons** - Not Required at this time.
- Column 12:** **Billed Gallons** - Enter the billed gallons delivered for which the refund is claimed.

**Schedule 10 - Kerosene Refund Schedule of Deliveries**

This schedule provides detail transaction information on deliveries of undyed kerosene to be sold or used for non-highway use. Undyed kerosene that is sold to the end-user for manufacturing, heating or crop drying purposes must be delivered into a tank that the fuel cannot be withdrawn for other uses. Complete the requested information for every column on this schedule. List all purchasers in alphabetical order.

The total from this schedule is carried to Page 1, Line 1 of the Gas 1210 return.

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

**MAIL TO:**

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

**QUESTIONS:**

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