# GAS-1201ME Instructions
## Motor Fuels Claim for Refund
## Special Mobile Equipment

### General Instructions

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: a.) 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; b.) A vehicle that has permanently attached special equipment and is used only for parade purposes; c.) A vehicle that is privately owned, has permanently attached fire-fighting equipment, and is used only for fire-fighting purposes. d.) A vehicle that has permanently attached playground equipment and is used only for playground purposes.

Fuel receipts or invoices are required to be submitted along with the first refund claim. The Department will not require fuel receipts or invoices to be submitted with subsequent refund claims, but reserves the right to require fuel receipts or invoices with refund claims in the future. You must retain the fuel receipts or invoices with your records in the event you are audited.

G.S. 105-449.108(d) 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.

### Line-by-Line Instructions

#### Part 1 - Gallonage Accountability

**Line 1 - Beginning inventory of tax-paid motor fuel on hand at first day of the quarter**

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 fuel receipts or 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 on hand at end of the quarter**

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 sales tax rate.

**Line 10 - Total Refund Due**

Line 8 minus Line 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.