

GAS-1206 Instructions

Motor Fuel Claim for Refund Exempt Entities

Instructions

General Instructions

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, Municipal Corporation, Hospital Authority, or Joint Agency Services 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.

Fuel receipts are required to be submitted along with the first refund claim. The Department will not require fuel purchase invoices to be submitted for each refund claim thereafter but reserves the right to require invoices with refund claims in the future. You must retain the fuel purchase 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.

Electronic Mandate: The Motor Fuel Claim for Refund Exempt Entities (GAS-1206) is required to be filed electronically. Access the Department's website at www.ncdor.gov to file your returns by EDI or web through the Motor Fuel Tracking System.

Part 1 - Distributor or Other Vendor

Line 1 - Gallons of tax-paid 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.

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.ncdor.gov.

Part 2 - Credit Card Company

Line 5 - Gallons of tax-paid 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.

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.ncdor.gov.

Part 3 - Exempt Entity

Line 7 - Gallons of tax-paid 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.

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.ncdor.gov.

MAIL TO:

North Carolina Department of Revenue
Excise Tax Division
P.O. Box 25000
Raleigh, North Carolina 27640-0950

QUESTIONS:

Contact the Excise Tax Division at:
Telephone Number (919) 707-7500
Toll Free Number (877) 308-9092
Fax Number (919) 733-8654