



**Excise Tax Division
North Carolina Department of Revenue
Post Office Box 25000
Raleigh, North Carolina 27640-0001
www.ncdor.gov**

**Important Notice:
Online System Ready for Filing Quarterly Off-Highway
Use Refund Claims**

On March 31, 2023, the Department previously issued an [Important Notice](#) regarding the change to the filing frequency for off-highway refund claims of tax-paid motor fuel and alternative fuel. Effective January 1, 2023, N.C.G.S. 105-449.106(d) allows a person who purchases and uses motor fuel for a purpose other than to operate a licensed highway vehicle to file a quarterly refund claim for excise tax paid during the preceding calendar quarter.

The Notice reported that the online system was unable to accept electronic refund claims of Form GAS-1201Q, Claim for Refund - Tax-paid Motor Fuel Used Off-Highway. We are pleased to notify you that the system will be ready to accept Form GAS-1201Q Claim for Refund - Tax-paid Motor Fuel Used Off-Highway on June 26, 2023. At that time, you will be able to electronically file Form GAS-1201Q.

Questions regarding this notice may be directed to the Excise Tax Division at telephone number (919) 707-7500 or toll free (877) 308-9092.

If a written response would require the Department to interpret the law in a manner not specifically addressed in a statute, regulation, or Departmental or IRS publication, the person requesting the written response must follow the procedure (and pay the required fee) for requesting a private letter ruling available on the Department's website at the following address: <https://www.ncdor.gov/documents/nc-481-request-written-determination>.
