



Claim for Refund Instructions

Taxicabs Transporting Fare-Paying Passengers

North Carolina Department of Revenue

Complete all information at the top of form Gas-1200B including legal name (first 30 characters), trade name, address, county, FEIN or SSN, contact person, telephone number, and fax number. This return is due to be filed quarterly by the last day of the month following the close of the quarter.

General Information

This application is to be used to obtain a refund of the road tax on tax-paid motor fuel purchased and used in the operation of taxicabs transporting fare-paying passengers as authorized by G.S. 105-449.106(b). A taxicab is a motor vehicle that is operated upon the streets or highways on call or demand, accepting or soliciting passengers indiscriminately for hire between such points along streets or highways as may be directed by the passenger or passengers being transported (limousines not included).

Applications for refund are due to be filed by the last day of the month following the end of the quarter. G.S. 105-449.108(d) disallows an application for refund filed more than three years after the due date of the application.

Fuel receipts are required to be submitted along with the first refund application. The Department will not require fuel purchase invoices to be submitted for each refund application thereafter but reserves the right to require invoices with refund returns in the future. You must retain the fuel purchase invoices with your records in the event you are audited. Motor fuel purchased and sold to employees, returned to vendor, or used for other than official use are not eligible for refund. If you show gallons of tax-paid motor fuel on hand on January 1, 2014 and did not file a refund claim for December 31, 2013, you must include purchase invoices to substantiate the amount of tax-paid fuel on hand. Each invoice must show the date of purchase, name and address of the seller, name and address of the purchaser, type of fuel, number of gallons purchased, price per gallon, and total amount paid. Invoices that show alterations and erasures are not allowed.

Records must be maintained to substantiate the information required on each line of this application. The odometer of each taxicab operated must accurately register miles traveled and personal use mileage of each taxicab must be recorded.

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 1 - Miles traveled transporting fare-paying passengers

Enter the miles traveled by your taxicabs transporting fare-paying passengers during this quarter for which refund is claimed on Line 12. **Round to the nearest whole mile.**

Line 2 - Miles traveled for personal use

Enter the miles traveled by your taxicabs for personal or other non-paying use during this quarter. **Round to the nearest whole mile.**

Line 3 - Total miles driven this quarter

Add Lines 1 and 2.

Line 4 - Total taxicab receipts during this quarter

Enter total taxicab fare receipts during the period covered by this application.

Part 1 - Gallonage Accountability

Line 5 - Beginning inventory of tax-paid motor fuel

Enter the beginning inventory on the first day of the quarter. This figure includes gasoline, undyed diesel, and undyed kerosene. **Round to the nearest whole gallon.**

Line 6 - Total tax-paid motor fuel purchased during this quarter

Enter the total tax-paid motor fuel purchased during the quarter. This figure includes gasoline, undyed diesel, and undyed kerosene. **Round to the nearest whole gallon.**

Line 7 - Total gallons of tax-paid motor fuel to be accounted for

Add Lines 5 and 6. Line 7 must equal Line 11.

Line 8 - Total gallons of tax-paid motor fuel used in taxicabs subject to refund

Enter gallons of tax-paid motor fuel used in taxicabs operated by you to transport fare-paying passengers. **Round to the nearest whole gallon.**

Line 9 - Total gallons of tax-paid motor fuel used in taxicabs not subject to refund

Enter gallons of tax-paid motor fuel used for personal use not subject to refund. Compute gallons for personal use by dividing total miles driven for personal use for each taxicab by the average miles per gallon of the taxicab. Add personal use gallons for each taxicab to get the total personal use for the entire fleet. Enter gallons of tax-paid motor fuel sold to others or used in vans, limousines, personal cars, or any use other than by taxicabs transporting fare-paying passengers. **Round to the nearest whole gallon.**

Line 10 - Ending inventory of tax-paid motor fuel

Enter the ending inventory on the last day of the quarter. This figure includes gasoline, undyed diesel, and undyed kerosene. **Round to the nearest whole gallon.**

Line 11- Total gallons of tax-paid motor fuel accounted for

Add Lines 8, 9, and 10. Line 11 must equal Line 7.

Part 2 - Computation of Refund

Line 12 - Refund Due

Multiply Line 8 by applicable tax rate.

Part 3 - Licensed Vehicles

Line 13 - Licensed Vehicles

List licensed taxicabs operated by you on which a refund is requested. Include the vehicle identification number, license tag number, type of fuel used, and indicate if you own or lease the vehicle. Attach additional pages if needed.

Line 14 - Enter number of other vehicles operated for hire other than taxicabs (vans, limousines, etc.).

Part 4 - Storage Tanks

Line 15 - Storage Tanks

List the tank number, type of fuel and gallon capacity of each tank for which you maintain bulk storage. Attach additional pages if needed.

Line 16 - Indicate if any vehicles other than taxicabs operated by you are fueled from your storage tanks.

Line 17 - Indicate if any fuel is sold to others from your storage tanks.

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) 707-7500
Toll Free Number (877) 308-9092
Fax Number (919) 733-8654