

1 17 NCAC 12A .0201 is readopted with changes pursuant to G.S. 150B-21.3A(c)(2)g without notice pursuant to G.S.  
2 150B-1(d)(4) as follows:

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4 **SECTION .0200 – NORTH CAROLINA FUEL PURCHASES**

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6 **17 NCAC 12A .0201 ~~NC RETAIL FUEL PURCHASE INVOICES~~ RECEIPT OR INVOICE**  
7 **REQUIREMENTS TO OBTAIN CREDIT FOR RETAIL FUEL PURCHASES**

8 (a) To obtain credit for retail tax-paid purchases for a motor carrier licensed pursuant to G.S. 105-449.47, the motor  
9 carrier shall retain a receipt or invoice that establishes the purchases and payment of the tax. Examples of receipts or  
10 invoices include a credit card receipt, a microfilm or microfiche copy of the receipt or invoice, an automated vendor  
11 generated invoice or transaction list, or a computer image of the receipt or invoice. Prepaid receipts or invoices shall  
12 not be used to obtain credit for retail tax-paid purchases.

13 ~~(a)~~ (b) North Carolina retail fuel purchase receipts or invoices used by a motor carrier to obtain credit for retail tax-  
14 paid purchases must shall contain the following information:

- 15 (1) ~~Date~~ the date of purchase;
- 16 (2) ~~Name~~ the name and address of the seller;
- 17 (3) ~~Number~~ the number of gallons purchased;
- 18 (4) ~~Type~~ the type of fuel purchased;
- 19 (5) ~~Price per gallon;~~ the price per gallon or total sales amount;
- 20 (6) ~~Either the company unit number a vehicle number, equipment number, or other identifier of the~~  
21 ~~vehicle or equipment into which the fuel was placed or the vehicle's license plate designation and~~  
22 ~~the state that issued the plate; and placed;~~
- 23 (7) the vehicle license plate number and the state that issued the plate for the vehicle into which the fuel  
24 was placed; and
- 25 ~~(7)~~(8) ~~Purchaser's~~ the purchaser's name. In the case of a leased vehicle, either the lessee or the lessor ~~can~~  
26 may submit receipts or invoices as the purchaser if the person who submits the receipts or invoices  
27 can establish a ~~legal connection to~~ current lease agreement exists with the person required to file a  
28 ~~report.~~ return.

29 ~~(b) In order for the motor carrier to obtain credit for retail tax paid purchases, a receipt or invoice, a credit card receipt,~~  
30 ~~a microfilm/microfiche copy or a computer image of the receipt or invoice must be retained by the motor carrier~~  
31 ~~establishing the purchases and payment of the tax.~~

32 (c) Separate retail fuel purchase receipts or invoices shall be maintained for motor fuel purchased for highway vehicle  
33 use, off-highway vehicle use, and equipment use.

34 ~~(e)~~(d) ~~Invoices~~ Receipts or invoices used to obtain credit for retail fuel purchases must shall be maintained for a period  
35 of at least ~~three~~ four years for possible audit by an agent of the North Carolina Department of Revenue. years.

36  
37 *History Note: Authority G.S. 105-262; 105-449.39; 105-449.57;*

1                   *Eff. January 1, 1983;*  
2                   *Amended Eff. October 1, 1991; February 1, 1990;*  
3                   *Recodified from 17 NCAC 09I .0201 Eff. November 1, 2002;*  
4                   *Amended Eff. August 1, ~~2003~~ 2003;*  
5                   *Readopted Eff. November 1, 2017.*

1 17 NCAC 12A .0202 is readopted with changes pursuant to G.S. 150B-21.3A(c)(2)g without notice pursuant to G.S.  
2 150B-1(d)(4) as follows:

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4 **17 NCAC 12A .0202 WITHDRAWALS FROM BULK STORAGE**

5 (a) A motor carrier maintaining bulk storage of North Carolina ~~tax-paid~~ tax-paid motor fuel is shall be entitled to  
6 credit on the ~~highway fuel use tax report~~ International Fuel Tax Agreement (IFTA) return based on the date the fuel  
7 is put into the qualified motor vehicle as defined in the International Fuel Tax Agreement ~~not~~ and shall not be based  
8 on the date of purchase. The International Fuel Tax Agreement, through its Articles of Agreement, Procedures  
9 Manual, and Audit Manual (hereinafter “governing documents”, including subsequent amendments and editions, are  
10 incorporated by reference. The International Fuel Tax Agreement governing documents are available at no cost at  
11 [www.iftach.org](http://www.iftach.org).

12 (b) A motor carrier who withdraws fuel from bulk storage ~~must~~ shall maintain withdrawal records containing the  
13 following information:

- 14 (1) ~~Date~~ the date of withdrawal;
- 15 (2) ~~Number~~ the number of gallons;
- 16 (3) ~~Fuel~~ the fuel type;
- 17 (4) ~~Company~~ a vehicle unit number or vehicle license plate number and ~~state;~~ state, equipment number,  
18 or other identifier for the vehicle or equipment into which the fuel was placed; and
- 19 (5) ~~Purchase~~ the purchase and inventory records to substantiate that tax was paid on ~~all~~ bulk purchases.  
20 Inventory records shall include:

- 21 (A) tank number, tank location, tank capacity;
- 22 (B) fuel type;
- 23 (C) monthly beginning and ending inventories;
- 24 (D) monthly totalizer readings;
- 25 (E) fuel purchase receipts, invoices or bills of lading, including withdrawal details, and  
26 whether the fuel was dispensed for highway or off-highway use.

27 ~~(c) Upon application by the motor carrier, the State may waive the requirement of unit numbers for fuel withdrawn~~  
28 ~~from its own bulk storage and placed in its subject vehicles. The motor carrier must show that adequate records are~~  
29 ~~maintained to distinguish fuel placed into subject vehicles from that placed into non-subject vehicles.~~

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31 *History Note: Authority G.S. 105-262; 105-449.39; 105-449.37; 105-449.57;*  
32 *Eff. January 1, 1983;*  
33 *Amended Eff. February 1, 1990; May 1, 1987; March 1, 1987;*  
34 *Recodified from 17 NCAC 09I .0202 effective November 1, ~~2002~~, 2002;*  
35 *Readopted Eff. November 1, 2017.*

1 17 NCAC 12A .0503 is readopted with changes pursuant to G.S. 150B-21.3A(c)(2)g without notice pursuant to G.S.  
2 150B-1(d)(4) as follows:

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4 **17 NCAC 12A .0503 DEALER: MANUFACTURER: DRIVEAWAY: TRANSPORTER**

5 Motor carriers operating qualified motor vehicles as defined by the International Fuel Tax Agreement (IFTA) with a  
6 dealer, manufacturer, ~~driveaway~~ driveaway, or transporter license ~~plate, plate~~ issued either in North Carolina or other  
7 jurisdictions, ~~jurisdictions~~ must obtain a registration and a vehicle identification marker, from the Motor Fuels Tax  
8 ~~Division or another International Fuel Tax Agreement (IFTA) jurisdiction. These vehicles must~~ shall have a  
9 ~~registration and vehicle identification marker~~ current IFTA or intrastate license and set of decals at all times while  
10 operating in North Carolina.

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12 *History Note: Authority G.S. 105-262; 105-449.45; 105-449.47; 105-449.57;*

13 *Eff. March 1, 1987;*

14 *Amended Eff. January 1, 1994; January 1, 1992; October 1, 1991; February 1, 1990;*

15 *Recodified from 17 NCAC 09I .0506 effective November 1, ~~2002~~ 2002;*

16 *Readopted Eff. November 1, 2017.*

1 17 NCAC 12B .0106 is readopted with changes pursuant to G.S. 150B-21.3A(c)(2)g without notice pursuant to G.S.  
2 150B-1(d)(4) as follows:

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4 **17 NCAC 12B .0106 ~~TYPES OF ACCEPTABLE BONDS~~ MOTOR FUEL BOND REQUIREMENTS**

5 ~~A surety bond is acceptable to the Motor Fuels Tax Division if it is filed on Form Gas 1212 and executed by a surety~~  
6 ~~company licensed to do business in this State. A bond secured by collateral is acceptable to the Division if it meets~~  
7 ~~the requirements of 17 NCAC 12A .0303. When a financial institution provides the Division with the necessary data~~  
8 ~~for a bond secured by collateral, the Division prepares a Pledge of Collateral and gives this document to the applicant~~  
9 ~~for execution.~~

10 (a) The bond submitted to the Department pursuant to G.S. 105-449.72 shall be filed on Form GAS-1212, Motor Fuels  
11 Tax Liability Bond, and shall include the following information:

12       (1) the bond number;

13       (2) the Principal's legal name;

14       (3) the surety company name;

15       (4) the written value of bond amount;

16       (5) the numeric value of bond amount;

17       (6) the bond effective date;

18       (7) the date the bond is executed;

19       (8) the printed name, signature, and title of person authorized to legally bind Principal as follows:

20           (A) if the Principal is a corporation, the printed name, signature, and title of the corporate  
21           President, Vice President, or Treasurer, the signature and title of the corporate Secretary or Assistant  
22           Secretary shall attest to the bond, and the corporate seal shall be affixed. If a corporation does not  
23           have a corporate Secretary or corporate seal, the executed bond shall be accompanied by a letter  
24           indicating the same on corporate letterhead and signed by the corporate President;

25           (B) if the Principal is a limited liability company, the printed name, signature, and title of any  
26           member;

27           (C) if the Principal is a partnership, the printed name, signature, and title of one or more of the  
28           partners;

29           (D) if the Principal is a limited partnership, the printed name, signature, and title of a general  
30           partner; or

31           (E) if the Principal is an individual using a trade name, the printed name and signature of the  
32           individual followed by the trade name.

33       (9) the printed name and signature of the Attorney-in-Fact on behalf of the surety company, and the  
34       surety's corporate seal shall be affixed; and

35       (10) the bond shall be accompanied by a verified copy of the Power-of-Attorney or other authority of the  
36       person executing the same to do so on behalf of the surety.

1 (b) The Department shall calculate a motor fuel licensee's average monthly tax liability and set the bond amount  
2 consistent with G.S. 105-449.72(a)(2), unless the bond amount is otherwise set by G.S. 105-449.72(a)(1).

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4 *History Note: Authority G.S. 105-262; 105-449.72;*  
5 *Temporary Adoption Eff. January 1, 1996;*  
6 *Eff. March 1, 1996;*  
7 *Amended Eff. August 1, 1998;*  
8 *Recodified from 17 NCAC 09K .0205 Eff. November 1, 2002;*  
9 *Amended Eff. August 1, ~~2003~~ 2003;*  
10 *Readopted Eff. November 1, 2017.*

1 17 NCAC 12B .0404 is readopted with changes pursuant to G.S. 150B-21.3A(c)(2)g without notice pursuant to G.S.  
2 150B-1(d)(4) as follows:

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4 **17 NCAC 12B .0404**     ~~**OFF-HIGHWAY REFUND INVOICE REQUIREMENTS RECORD**~~  
5                             **REQUIREMENTS FOR OFF-HIGHWAY REFUND CLAIMS**

6 ~~An invoice for each purchase of motor fuel must be submitted with the claim for refund for purchases made for~~  
7 ~~off highway use during the refund period. Invoices must show the date of purchase, the name of both the purchaser~~  
8 ~~and seller, the address of the seller, the number of gallons purchased, the price per gallon, and the amount paid. A~~  
9 ~~daily, weekly, or monthly statement of purchases of motor fuel is acceptable provided it is prepared by the seller and~~  
10 ~~shows all of the information on each purchase of motor fuel that is required on an individual invoice. Invoices and~~  
11 ~~statements showing alterations or erasures are not acceptable. If no claim for refund was filed for the preceding refund~~  
12 ~~period, an invoice or statement must be attached to substantiate inventory at the beginning of the refund period.~~

13 (a) A receipt or invoice for each retail purchase of motor fuel made for off-highway use, shall be maintained to  
14 substantiate claims for refund, as follows:

15         (1) Receipts or invoices shall contain the following information:

16             (A) the date of purchase;

17             (B) the name of both the purchaser and seller;

18             (C) the address of the seller;

19             (D) the number of gallons purchased; and

20             (E) the type of fuel purchases;

21             (F) the price per gallon, the total amount paid, or both.

22             (G) a vehicle number, equipment number, or other identifier of the vehicle or equipment being  
23 fueled;

24         (2) A daily, weekly, or monthly statement of retail motor fuel purchases shall be accepted provided it is  
25 prepared by the seller and shows all of the information on each purchase of motor fuel that is required on an  
26 individual receipt or invoice.

27         (3) Receipts, invoices, or statements showing alterations or erasures, and prepaid receipts or invoices, shall  
28 not be accepted.

29         (4) Receipts, invoices, or statements shall be maintained to substantiate inventory at the beginning of the  
30 refund period even if no claim for refund was filed in the preceding refund period.

31         (5) Receipts, invoices, or statements shall be maintained for a period of at least three years.

32 (b) For withdrawals of motor fuel from bulk storage for off-highway use, the following records shall be maintained  
33 for claims for refunds:

34         (1) Delivery receipts or invoices that shall contain the information listed in Subparagraphs (a)(1)(A) through  
35 (a)(1)(G) of this Rule;

36         (2) A monthly inventory reconciliation for each bulk tank;

37         (3) The capacity of each tank; and

1           (4) Withdrawal records for each bulk tank. Bulk withdrawal records shall contain the following information:

2                   (A) the location of the bulk storage from which the withdrawal was made;

3                   (B) the date of the withdrawal;

4                   (C) the quantity of fuel withdrawn;

5                   (D) the type of fuel withdrawn; and

6                   (E) the vehicle number, equipment number, or other identifier of the vehicle or equipment  
7                   being fueled.

8    *History Note: Authority G.S. 105-262; 105-449.107; 105-449.121*

9                   *Temporary Adoption Eff. January 1, 1996;*

10                  *Eff. March 1, 1996;*

11                  *Recodified from 17 NCAC 09K .0504 Eff. November 1, 2002.*

12                  *Amended Eff. August 1, ~~2003~~ 2003;*

13                  *Readopted Eff. November 1, 2017.*

1 17 NCAC 12B .0412 is readopted with changes pursuant to G.S. 150B-21.3A(c)(2)g without notice pursuant to G.S.  
2 150B-1(d)(4) as follows:

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4 **17 NCAC 12B .0412 PROPORTIONAL REFUNDS**

5 (a) Operators of vehicles identified in ~~G.S. 105-449.107~~ G.S. 105-449.107(b) ~~must shall~~ file Form ~~Gas 1200C~~ GAS-  
6 1200C, Motor Fuels Claim for Refund Qualified Power Takeoff Vehicles to obtain a refund of ~~tax-paid~~ North Carolina  
7 tax-paid motor fuel used in the operation of these vehicles. A separate Form GAS-1200C shall be submitted for each  
8 type of vehicle for which a refund is requested. Form GAS-1200C shall include the following information:

- 9 (1) the type of vehicle for which the refund is requested;
- 10 (2) a beginning inventory of North Carolina tax-paid motor fuel on hand at the first day of the year for  
11 which a refund is requested;
- 12 (3) the total gallons of North Carolina tax-paid motor fuel that was:
  - 13 (A) purchased during the refund period;
  - 14 (B) used in licensed vehicles for which no refund is requested;
  - 15 (C) used to operate nonhighway equipment for which a refund is requested; and
  - 16 (D) used to operate power takeoff vehicles including the number of vehicles and gallons of  
17 fuel used;
- 18 (4) an ending inventory of North Carolina tax-paid motor fuel on hand at the end of the refund period;
- 19 (5) the total gallons of North Carolina tax-paid motor fuel accounted for;
- 20 (6) the total miles operated by power takeoff vehicles during the refund period;
- 21 (7) the total miles operated by power takeoff vehicles outside of North Carolina during the refund  
22 period;
- 23 (8) the percentage of out-of-state power takeoff vehicle operations;
- 24 (9) the total gallons of motor fuel used in power takeoff vehicles for all operations;
- 25 (10) the total gallons of motor fuel used in power takeoff vehicles for operations outside of North  
26 Carolina;
- 27 (11) a computation of the refund amount pursuant to the terms set out in G.S. 105-449.107, and including  
28 the total refund requested;
- 29 (12) if applicable, a list of nonhighway equipment for which a refund is requested, including the type  
30 and number of machinery or equipment, the type of fuel used, and engine horsepower;
- 31 (13) if applicable, a list of tank wagon vehicles for which a refund is requested, including the make and  
32 model of vehicle, the type of fuel used, and gross registered weight; and
- 33 (14) if applicable, a list of motor fuel storage tanks, including the tank number, fuel type, whether the  
34 fuel is for highway or nonhighway use, and the gallon capacity of the tank.

35 (b) ~~The claim for refund requires an accounting of tax-paid motor fuel purchased and used. Invoices Receipts or~~  
36 invoices to support a claim for refund on North Carolina tax-paid for tax-paid motor fuel must shall be submitted with  
37 the maintained claim for refund. for a period of at least three years.

1 (c) The following records ~~must~~ shall be ~~kept~~ maintained to support a claim for refund:

- 2 (1) ~~Mileage records~~ mileage records that by vehicle. ~~The records must~~ shall include ~~odometer~~ odometer  
3 ~~or hubmeter readings.~~ readings;
- 4 (2) ~~Fuel records~~ fuel records, ~~by vehicle.~~ vehicle;
- 5 (3) ~~Cubic yards of concrete mix delivered, by vehicle; or tons of compacted waste hauled, by vehicle;~~  
6 ~~or tons of bulk feed or fertilizer hauled, by vehicle; or tons of mulch or other similar materials~~  
7 ~~hauled, by vehicle.;~~
- 8 (3) the quantity of material delivered, hauled, removed or disposed of, by vehicle as follows:
- 9 (A) cubic yards of concrete mix delivered;
- 10 (B) tons of compacted waste hauled;
- 11 (C) tons of bulk feed, lime, or fertilizer hauled;
- 12 (D) tons of mulch or other similar materials hauled; or
- 13 (E) tons of septage removed or disposed of.
- 14 (4) ~~Withdrawal~~ withdrawal records kept in accordance with 17 NCAC 12B .0405, if withdrawals of  
15 motor fuel from bulk storage are used to ~~service~~ fuel vehicles for which a refund is ~~requested.~~  
16 requested; and
- 17 (5) number of gallons of motor fuel used by vehicles identified in G.S. 105-449.107(b).
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19 *History Note:* Authority G.S. 105-262; 105-449.107; 105-449.108;  
20 Temporary Adoption Eff. January 1, 1996;  
21 Eff. March 1, 1996;  
22 Recodified from 17 NCAC 09K .0512 effective November 1, 2002;  
23 Amended Eff. August 1, 2003. 2003;  
24 Readopted Eff. November 1, 2017.

1 **17 NCAC 12B .0414** is repealed without notice pursuant to G.S. 150B-1(d)(4) as follows:

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3 **17 NCAC 12B .0414 ELIGIBILITY FOR REFUNDS**

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5 *History Note: Authority G.S. 105-262; 105-449.121;*

6 *Temporary Adoption Eff. January 1, 1996;*

7 *Eff. March 1, 1996;*

8 *Recodified from 17 NCAC 09K .0514 Eff. November 1, 2002;*

9 *Amended Eff. August 1, ~~2003~~ 2003;*

10 *Repealed Eff. November 1, 2017.*