

INSTRUCTIONS FOR FORM SCGR-1

(Gasoline Tax Refund Claim)

(Rev. Nov 2004)

Refundable Gasoline Tax:

California law authorizes a refund of the state gasoline tax paid when the purchaser uses the gasoline for purposes other than operating motor vehicles upon the public highways of the state (with certain exceptions) or for other refundable purposes. Examples of other refundable purposes include:

- Gasoline used in the operation of farming or other equipment on private property.
- Gasoline exported from California.
- Gasoline used in propelling passenger-carrying vehicles for public paratransit purposes.

For further details and specific eligibility requirements, refer to the *California Motor Vehicle Fuel License Tax Law*, Revenue and Taxation Code, Part 2 of Division 2.

NOTE: Claims for refund must be filed within three (3) years from the date that gasoline was purchased.

To claim a refund, complete Form SCGR-1, Gasoline Tax Refund Claim

Form SCGR-1 – Line Item Instructions

Check the applicable boxes above Name. Renewal claimants – enter the SCO account number if known.

- Line 1. Enter the claimant's complete name and dba (doing business as), if applicable, and the federal tax identification number.
- Line 2. Enter the complete mailing address and check the box above if address has changed since the last claim.
- Line 3. Enter the street address for the operation location if it's different from the mailing address.
- Line 4. Enter a daytime telephone number, fax number, and e-mail address (if available).
- Line 5. Filing Period: Enter a calendar year or other filing period. Claims are filed for a calendar year, except:
- A. If, at the end of one of the first three-calendar quarters, the claimed refund exceeds \$750, the claim may be filed for the quarterly period(s), or
 - B. If the refund is for exported fuel, the claim may be filed at any time.
- Line 6. Enter the total number of gallons purchased and received from Schedule A, Invoice Summary. Exception – If an inventory basis is used, enter the amount from Schedule D, Line 12.
- Line 7. Enter the gallons of gasoline used for refundable operations. Exception: If an inventory basis is used, enter the amount from Schedule D, Line 10.
- Line 8. Subtract line 7 from line 6 and enter the result on line 8.
- Line 9. Multiply line 7 by \$0.18 (Paratransit operations, use \$0.06) and enter the result on line 9. If this amount is greater than \$500, complete Schedule B; for a farm operation, complete Schedule C.
- Line 10. Check the box that describes the type of operation that used "refundable fuel." If the operation is not listed, check the "Other" box and enter a description of the type of operation. For instance: Construction, Commercial Boat, Pleasure Boat, Timber, or Private Road.
- Line 11. Check the "Specific" box if the number of refundable gallons is specifically identified and documented. Check the "Percentage" box when the number of gallons claimed is determined based on a percentage of the total purchases; in the space provided, explain how the percentage was derived. If neither is applicable, explain the method used to calculate the refundable gallons.
- Line 12. Enter the number of licensed and unlicensed vehicles and other equipment used in the consumption of gasoline.

CERTIFICATION: Claimants must sign with an original signature under penalty of perjury.

PENALTY FOR FALSE CLAIM

Any person who willfully makes or subscribes to a claim for refund under this article which he or she does not believe to be true and correct as to every material matter, shall be guilty of a felony, and upon conviction thereof shall be subject to the penalties prescribed for perjury by California law.

RECORDS: Original purchase invoices and usage logs or any other evidence supporting the claim must be kept for four (4) years from the date of refund issuance.

- The Controller may, upon demand, examine the books and records of the claimant.
- **The claim shall be denied if the claimant fails to produce the books or records that the Controller requests.**

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SCHEDULE A – Invoice Summary – To be completed by all claimants

All claimants must complete Schedule A to summarize gasoline purchased during the claim period. A separate line should be used to summarize all gasoline purchased from a specific location or from various locations affiliated with the same oil company within a specific city. For instance: All purchases from ABC in the City of Sacramento would be totaled and reported on one line (see the example). If more space is needed, make photocopies of this form and attach them to the claim.

- Seller's Name – Enter the gas station name or the affiliated oil company (if purchases were made from multiple locations within the city).
- Purchase Location – Enter the name of the California city or other location where gasoline was purchased.
- Purchase Period – Enter the dates of the first and the last purchase at each location within the claim period.
- Gallons Purchased – Enter the total number of gallons purchased for each location.
- Total This Page – Add the number of gallons purchased from all locations and enter the total for each page.
- Total All Pages – Add the total gallons from each Page Total and enter that amount on the last page.
- Complete the page numbering at the bottom of the form. For instance: Page 1 of 3.

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SCHEDULE B – Vehicles & Other Types of Equipment Using Gasoline Qualifying for Refund

Complete Schedule B only if the refund amount (from line 9, Form SCGR-1) exceeds \$500.

The information requested concerns only vehicles or equipment used in refundable operations. For each “type” of vehicle or other equipment used in refundable operations:

- Enter the number of vehicles or equipment used in refundable operations.
- Enter the total number of gasoline gallons used for all purposes.
- Enter the number of refundable gallons claimed for refund.
- List other equipment types as needed, beginning on Line 5. For example: Power Take-off Equipment.

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SCHEDULE C – Farm Use – Crops and Related Acreage

Complete Schedule C only if the refund amount (from line 9, Form SCGR-1) exceeds \$500.

- Enter the name of each crop grown and the number of acres utilized for each.
- Complete the page numbering at the bottom of the form. For instance: Page 1 of 3.
- Attach additional schedules, if necessary to include all crops.

GASOLINE TAX REFUND CLAIM
State of California

Send completed forms to:
California State Controller
Bureau of Tax Administration
P.O. Box 942850
Sacramento, CA 94250-5880

Contact Information:
Phone: (916) 445-4868
Fax: (916) 327-7116
E-mail: gtr@sco.ca.gov
Public Website: www.sco.ca.gov

For SCO Use Only

Claim No./Received Date

Address Change First-Time Claimant Renewal Claimant SCO Account No. _____

1. Name of Claimant _____ Federal Tax Id No. _____

2. Mailing Address
Street Address _____ City _____ State _____ Zip _____

3. Location of Operation
Street Address _____ City _____ State _____ Zip _____

4. Contact Information (_____) (_____) _____
Telephone Number – include area code Fax Number - include area code E-mail Address

5. Filing Period: Calendar Year _____ Other: (See instructions) From _____ To _____

READ INSTRUCTIONS BEFORE PREPARING CLAIM – Type or Print Clearly

REFUNDABLE GALLONS / AMOUNT CLAIMED	GALLONS	GALLONS
6. FUEL PURCHASED (Enter total from Schedule A)..... (If an inventory method is used, enter the amount from Schedule D, Line 12)	_____	(6)
7. REFUNDABLE FUEL (If the inventory method is used, enter the amount from Schedule D, Line 10)	_____	(7)
8. NON-REFUNDABLE FUEL (Subtract line 7 from line 6).....	_____	(8)
9. REFUND CLAIMED (Line 7 times \$0.18, or \$0.06 if Paratransit)..... (If greater than \$500, complete Schedule B / C)	\$ _____	(9)

USAGE INFORMATION

10. Type of Operation: Farm – No. of acres _____ Export Public Transportation/Paratransit – Contract Expires _____
 Other – Describe _____ (Attach additional page if needed)

11. Method(s) Used to Determine Refundable Gallons: Specific Percentage
 Other – Describe _____ (Attach additional page if needed)

12. Vehicles/Equipment: No. of Licensed Vehicles _____ No. of Unlicensed Vehicles _____ No. of Other Equipment _____

CERTIFICATION: Under penalty of perjury, I hereby certify that I have full knowledge of this claim, that the fuel was purchased and taxed in California on the dates and in the amounts shown; that the fuel has been used in the manner indicated; that I am entitled to a refund based upon certain use of the fuel in accordance with California law, especially Part 2, Division 2, of the Revenue and Taxation Code. No refund has been requested for the gallons claimed prior to this date. All supporting documents will be maintained for a period of not less than four (4) years from the date of refund issuance.

Claimant's Signature **X** _____ Title _____ Date _____

Claimant's Name _____ (Please print clearly) Phone (_____) _____

Preparer's Name _____ Title _____ Phone (_____) _____
(If different, please print clearly)

For SCO Use Only

County	SCO Date	Date	Desk Audit Exception			
Industry	Desk Audit	By Date				
Rate	Sent for Field Audit	To Date				
Field Audit Results	By Date	<input type="checkbox"/> No Change	<input type="checkbox"/> Gallons Disallowed _____	A/R \$ _____	A/R Recorded	Date
Field Audit Comments						

INVOICE SUMMARY
Gasoline Tax Refund Claim
(Attach this schedule to Form SCGR-1)
(See Instructions)

Claimant Name: _____

SCO Account No _____

Filing Period: Calendar Year _____

Other: (See Instructions) From _____ To _____

	Seller's Name	Purchase Location (City/CALIFORNIA)	Purchase Period		Gallons Purchased (Gasoline Only) <small>(Line 6, SCGR-1)</small>
			Date From	Date To	
	<i>Example: ABC Gas Station</i>	<i>Sacramento, CA</i>	<i>01/10/04</i>	<i>12/21/04</i>	<i>300</i>
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
	TOTAL – THIS PAGE			TOTAL GALLONS	_____
	TOTAL - ALL PAGES			TOTAL GALLONS	_____

Retain original invoices and all other supporting evidence concerning this claim for four (4) years from refund issuance.

EQUIPMENT AND FARM USE
Gasoline Tax Refund Claim
For All Claims Exceeding \$500
(Attach this schedule to Form SCGR-1)

Claimant Name: _____

SCO Account No _____

Filing Period: Calendar Year _____ Other: (See instructions) From _____ To _____

Schedule B — Vehicles & Other Types of Equipment Using Gasoline Qualifying for Refund
(To be completed by all claimants if refund claimed on Line 9 of Form SCGR-1 exceeds \$500. Attach additional schedule(s) if necessary.)

	EQUIPMENT TYPE	QUANTITY OPERATED	TOTAL GALLONS USED	REFUNDABLE GALLONS CLAIMED
1	Licensed Autos			
2	Licensed Trucks			
3	Unlicensed Motor Vehicles			
4	Tractors			
	List any other type(s) of equipment below:			
5				
6				
7				
8				
9				
10				

Schedule C — Farm Use — Crops and Related Acreage
(To be completed for all farm operations if refund claimed on Line 9 of Form SCGR-1 exceeds \$500. Attach additional schedule(s) if necessary.)

	Crop	Acres		Crop	Acres
1			8		
2			9		
3			10		
4			11		
5			12		
6			13		
7			14		