

GASOLINE TAX REFUND FILING A CLAIM FREQUENTLY ASKED QUESTIONS (FAQ)

Which form(s) must be completed to claim a gasoline tax refund?

Form SCGR-1, *Gasoline Tax Refund Claim* as well as Schedules A and B are required to claim a refund. For farm/ranch operations, Schedules A, B, and C are required. Schedule D must be submitted in addition to Schedules A, B, and C with claims reporting the number of unused gallons stored as inventory.

A new claimant must have a *Payee Data Record* (STD. 204) form on file with the State Controller's Office (SCO) in order to file a claim for a gas tax refund. Claimants will only need to submit the STD. 204 once. The STD. 204 can be obtained at:

<http://www.documents.dgs.ca.gov/dgs/fmc/pdf/std204.pdf>

Please complete the STD. 204 and submit it to:

State Controller's Office
Departmental Accounting Office
300 Capitol Mall, Suite 1500
Sacramento, CA 95814

How frequently may refunds be claimed?

Generally, claimants may file one claim for each calendar year. However, if during the year the amount of gasoline tax paid exceeds \$750, a claim may be filed at the end of that quarter, rather than waiting for the end of the year.

Exporters of gasoline may file at their discretion either monthly, quarterly, or annually.

How are the gasoline tax refunds calculated?

Gasoline tax refunds are calculated based upon number of refundable gallons. The following methodologies can be used to determine the number of refundable gallons according to gasoline usage:

- (1) "Specific" indicates the refundable gallons are specifically identified, logged, and documented;
- (2) "Percentage" indicates the number of gallons claimed is determined based on a percentage of the total purchases;

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- (3) “Inventory” indicates there is gasoline inventory and track usage to arrive at a refundable gallon amount or the period claimed to be include in Schedule D with the claim;
- (4) “Other” indicates any other methodology used to calculate the number of refundable gallons and/or explain how it was determined or calculated. Attach any documentation supporting the methodology and gallons claimed.

Are receipts from gasoline purchases required with my claim form?

Yes, claimants must provide copies of receipts. The SCO may request additional information necessary to process a refund, including purchase invoices. Failure to provide the supporting documents upon request is cause for denial of the claim.

Should I save purchase and usage records that support my refund claim?

Yes. Claimants must retain original purchase invoices and all information supporting refundable fuel usage for four years following refund issuance. The SCO performs post-payment audits of refunded claims. You may be billed for any amount previously refunded if you fail to provide requested supporting documentation.

How do I claim a refund for the tax paid on diesel fuel?

The California Department of Tax and Fee Administration (CDTFA) (formerly the Board of Equalization) processes refunds of the diesel fuel tax. Contact CDTFA at (800) 400-7115, or visit their web site at, <https://www.cdtfa.ca.gov/taxes-and-fees/diesel-fuel-tax.htm>.

What additional documentation is required for exportation claims?

Claimants must provide proof of exportation which includes the following:

- Supporting documentation from the importing state or country that verifies the amounts claimed.
- Bills of lading, pipeline tickets, delivery tickets, or the fuel manifest.

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- Invoices must be cross-referenced with the supporting documentation to show the gasoline movement from California to another state or country.

What additional documentation is required for paratransit claims?

Paratransit operators must provide a copy of their full contract(s) to provide transportation services. Paratransit operators must be a party to a contract or agreement with a public agency that authorizes them to provide transportation services, or be designated as a transportation agency under Government Code section 15975(a). Paratransit operators must obtain a waiver letter from the public agency whom they contract with. The waiver letter should state that the public agency is aware that the paratransit operator is filing claim(s) for the gasoline tax refund with the SCO and the public agency will forgo their right to seek the same refund. When under contract with multiple public agencies, obtain individual letters from each. Each waiver letter will need to be renewed at the time the paratransit contract is renewed. Send the contract and waiver letter to the SCO upon each renewal.

What portion of the blended fuel is eligible for a refund?

Only the gasoline portion of the blend is eligible for a refund.

What additional documentation is required for blended fuel claims?

Claimants must provide the following:

- Purchase invoice(s) showing ethanol and motor vehicle fuel tax paid;
- Proof of ownership of the gasoline and ethanol components prior to, or at the time of the blending, not the finished product;
- Proof the blend contains 15% or less gasoline and 85% or more ethanol. Claimants must provide the following:
 - i. Excel spreadsheets of the individual blending batches showing gasoline and ethanol components of the blended fuel in the form of either a disk or a thumb drive. The Excel spreadsheets must include, but is not limited to:
 - a. A column showing gasoline gallons used to make the blend;
 - b. A column showing ethanol gallons used to make the blend;
 - c. A column showing the total volume of the blend; and

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- d. A column displaying the calculated gasoline ratio of each of the individual blendings rounded to the nearest whole percent. Do not carry decimal places.
 - ii. Only gasoline ratios of 15% or less will be eligible for refund. Individual blending batches with gasoline ratios over 15% will be rejected.
- Sales invoice(s) for blended fuel showing motor vehicle fuel tax paid previously to the supplier was not passed on to a subsequent entity;

Who can I contact about gasoline tax refund claims?

You may contact us by email at gtr@sco.ca.gov or by telephone at (916) 327-2274

Where do I mail my gasoline tax refund claim?

Mail your request and/or completed claim forms to:

California State Controller's Office
Tax Administration Section – Gas Tax Refund
P. O. Box 942850
Sacramento, CA 94250-5880