

**INSTRUCTIONS FOR FORM SCGR-1 SCHEDULE A**  
(Gasoline Tax Refund Claim)  
(Rev. March 2018)

**Enter at top of page of the form:**

- Claimant Name – Name of the individual or entity requesting a gasoline tax refund.
- Calendar Year – The year the gasoline tax refund is filed for.
- SCO Account Number – A seven digit number assigned by the SCO. For the first-time filer, please leave the field blank.
- Filing Period – Claims should be filed for a calendar year. If claim exceeds \$750, then the claims may be filed for quarterly period(s). If the refund is being filed for exported fuel, a claim may be filed monthly, quarterly, semi-annually, or yearly.

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

All claimants must submit a completed Schedule A to summarize gasoline purchased during the claim period. A separate line should be used to summarize all gasoline purchased from the same oil company. (See the example). If more space is needed, use additional forms and attach them to the claim.

Please submit a consolidated spreadsheet which lists all gasoline purchases and invoice numbers. If you do not have a consolidated spreadsheet, please submit a few samples of invoices/receipts with your claim.

**Note: If you elect to use the percentage method to determine refundable gallons, please record the first half of the calendar year gasoline purchases and the second half of the calendar year gasoline purchases separately on the Schedule A.**

- Seller's Name – Enter the gas station name or the affiliated oil company.
- 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. Fuel purchased between January 1<sup>st</sup> and June 30<sup>th</sup> should be reported separately from fuel purchased on or after July 1<sup>st</sup> as these are refunded at different rates.
- Gallons Purchased – Enter the total number of gallons purchased for each location. Fuel purchased between January 1<sup>st</sup> and June 30<sup>th</sup> should be reported separately from fuel purchased on or after July 1<sup>st</sup> as these are refunded at different rates.
- Total this Page – Add the total gallons from each page and enter that amount on the last page.
- Complete the page numbering at the bottom of the form. For instance: Page 1 of 3.

**REVENUE AND TAXATION CODE SECTION 8104 AUTHORIZES THE STATE CONTROLLER'S OFFICE TO REQUEST ANY INFORMATION NEEDED TO DETERMINE THE VALIDITY OF THIS CLAIM AND ALSO REQUIRES THE CLAIMANT TO RETAIN INVOICES AND ALL OTHER SUPPORTING DOCUMENTS CONCERNING THIS CLAIM FOR FOUR (4) YEARS FROM REFUND ISSUANCE**