

INSTRUCTIONS FOR FORM SCGR-1
(Gasoline Tax Refund Claim)
(Rev. May 2015)

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 para-transit 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:

- STD. 204 Form on file – Check box if STD. 204 Form is on file with SCO. If not, you can obtain the form at www.documents.dgs.ca.gov. Please complete the STD. 204 Form separately and submit it to the State Controller’s Office, Departmental Accounting Office, 300 Capitol Mall, Suite 1500, Sacramento, CA 95814.

Do not submit the SCGR-1 claim form and supporting documents to the above address. Please submit the SCGR-1 claim form and supporting documents to the address shown on the SCGR-1 claim form.

- First-Time Claimant – Check box if this is your first time filing for refund.
- Renewal claimants – enter the SCO account number if known.
- Address Change – Check box if mailing address has changed.

- Line 1 Enter the claimant’s complete name and dba (doing business as), if applicable, and the federal tax identification and/or social security 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(s) that you physically do business at (for multiple locations, attach additional pages if necessary).
- Line 4 Enter a daytime telephone number, fax number, and e-mail address (if available).
- Line 5 Calendar Year: Enter a calendar year. Claims are filed for a calendar year, except:
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
If the refund is for exported fuel, the claim may be filed at any time.
Filing Period: Enter the exact period for which you are filing a claim.
- Line 6 Enter the total number of gallons purchased as claimed on Schedule A, Invoice Summary. Exception – If an inventory basis is used, enter the amount from Schedule D, Line 12.
- Line 7 (a & b) Enter the refundable gallons purchased prior to July 1st in the “gallons” field for 7a, and the refundable gallons purchased on or after July 1st in the field for 7b, then enter the applicable rates (refer to www.sco.ca.gov for the current rates) and multiply the rate by the refundable gallons and enter the amount in the “dollar” fields. Exception: If an inventory basis is used, enter the amount from Schedule D, Line 10.
Note: As the rate of refund may change every July 1st, you must multiply line 7a by the rate for the period of January through June and 7b by the rate for July through December (Paratransit operations, use \$0.06).
- Line 8 Subtract lines 7a and 7b from line 6 and enter the result on line 8.
- Line 9 Add the totals for 7a and 7b together and enter the result on line 9.

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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 if the number of gallons claimed is determined based on a percentage of the total purchases. Check the “Inventory” box if you are claiming the inventory method. Schedule D is required if the inventory box is checked. In the space provided, explain how the percentage was derived or the calculations used to determine the refundable gallons.

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.