

**INSTRUCTIONS FOR FORM SCGR-1**  
(Gasoline Tax Refund Claim)  
(Rev. November 2017)

**REFUNDABLE GASOLINE:**

California law authorizes a refund of the state gasoline tax paid when the purchaser uses the gasoline for purposes other than operating motor vehicles on the public highways of the state (with certain exceptions) or for other refundable purposes such as: farming, golf course maintenance, construction, export, fuel blends (E-85) and others.

**STATUTE OF LIMITATION: Per Revenue and Taxation Code Section 8105, claims for refund must be filed within three (3) years from the date of gasoline purchase.**

***Please submit the SCGR-1 Claim Form and any required schedules and supporting documents to: State Controller's Office, Tax Administration Section, P. O. Box 942850, Sacramento, CA 94250-5880.***

**FORM SCGR-1 – LINE ITEM INSTRUCTIONS:**

**On the SCGR-1 Claim Form, please select each applicable option listed below:**

- STD. 204 Form on file– Check box if form is on file with SCO (STD 204 must be on file with the SCO prior to claim review). To obtain a form, visit [www.documents.dgs.ca.gov](http://www.documents.dgs.ca.gov) and submit this completed form to: the State Controller's Office, Departmental Accounting Office, 300 Capitol Mall, Suite 1500, Sacramento, CA 95814 or fax it to: (916)327-1259.
- First-Time Claimant – Check box if this is your first time filing for a refund (remember to submit your STD. 204 form prior to filing your claim).
- Renewal Claimants – Check box and enter the SCO account number if known.
- Address Change – Check box if mailing address has changed since last filing.

- Line 1      Enter the complete Company/Claimant name and doing business as (DBA), if applicable, and the Federal Tax Identification or last 4 digits of the Social Security Number.
- Line 2      Enter the complete Mailing Address (confirm "Address Change" box is checked if address has changed since the last claim).
- Line 3      Enter the Location of Operation address (this is the location where you conduct business using the gasoline eligible for refund). If your business is conducted at multiple locations, attach an additional sheet which shows all of the locations/job sites or the general areas and number of locations/job sites.
- Line 4      Enter Claimant Contact information or name of responsible party for claim questions, daytime telephone number and an email address.
- Line 5      Enter Calendar Year in which the gasoline was purchased and that you are applying for a refund.  
Enter Filing Period for which you are filing a claim. Claims should be filed for a calendar year, unless, at the end of a calendar quarter, the refund exceeds \$750, the claim may then be filed for quarterly period(s); or if the refund is being filed for exported fuel, the claim may be filed for any other filing period (monthly, quarterly, semi-annually, or yearly).
- Line 6      Enter the total number of gallons purchased for the filing period as claimed on the Schedule A, Invoice Summary.  
\*\* Exception – If the inventory method (see Line 11 for definition) is used to determine gallons claimed, enter the number of gallons from Schedule D, Line 12.
- Line 7      Enter the refundable gallons purchased prior to July 1<sup>st</sup> on the "gallons" line for 7a, and the refundable gallons purchased on or after July 1<sup>st</sup> on the "gallons" line for 7b.

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(a, b, & c if applicable) \*\* Exception - If your claim is for the **2017 year only**, please enter the refundable gallons purchased prior to July 1<sup>st</sup> on line 7a, those gallons purchased between July 1<sup>st</sup> and October 31<sup>st</sup> on line 7b, and those gallons purchased between November 1<sup>st</sup> and December 31<sup>st</sup> on line 7c.

\*\*Exception - If the inventory method is used to determine gallons claimed, enter the amount from Schedule D, Line 10 on the appropriate line 7a, 7b and 7c.

Enter the applicable rates (refer to [http://www.sco.ca.gov/ardtax\\_gas\\_tax.html](http://www.sco.ca.gov/ardtax_gas_tax.html) for the current rates) and multiply the refundable gallons on each line by the rate and enter the amount in the corresponding "dollar" fields.

Note: As the rate of refund may change every July 1<sup>st</sup>, you must multiply line 7a by the rate for the period of January through June and 7b by the rate for July through December. For 2017 claims only, you must multiply line 7a by the applicable rate and break out the second half of the year into lines 7b and 7c and multiply each by their applicable rates pre-printed on the claim form. Note: Paratransit operations should use \$0.06 as the rate for refund for any filing period.

Line 8 Subtract lines 7a, 7b, and 7c (if applicable) from line 6 and enter the result on line 8.

Line 9 Add the dollar totals for 7a, 7b, and 7c (if applicable) together and enter the total refund claimed dollar amount on line 9.

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, Golf Course, Landscaper, etc.

Line 11 Check the box which identifies your methodology for determining the refundable gallons claimed. "Specific" indicates the refundable gallons are specifically identified, logged and documented. "Percentage" indicates the number of gallons claimed is determined based on a percentage of the total purchases. "Inventory" indicates you have gasoline inventory and track usage to arrive at a refundable amount for the period claimed and you will include the Schedule D with your claim. In the "Other" space provided, indicate any other methodology used and/or explain how it was determined or calculated. Attach any documentation supporting your methodology and gallons claimed.

**CERTIFICATION:** Claimant/Responsible Party 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 the Controller requests;
  - the information submitted does not support the claim;
  - the claim is incomplete; or
  - the claim includes refundable gallons not eligible for refund.