

## SAM—MISCELLANEOUS ACCOUNTING PROCEDURES

### REFUND CLAIMS

8745.3

(Revised 10/66)

Gasolines taxes refunds claims are administered by the State Controller's [Division of Accounting and Reporting](#) and are subject to audit by the office. State Controller's Form SCGR-I must be used. Departments will file claims at least annually since the law provides that a claim must be filed within thirteen months of the date fuel was purchased. Gasoline tax refund claims will be supported by original invoices. Monthly or other periodic billings covering several purchases will not be accepted in support of the refunds. When a claim for refund of motor vehicle fuel taxes is to be filed, the original invoice will be used to support this claim and a duplicate invoice used to support the claim to pay the vendor's bill. The duplicate invoice will bear the notation "Original invoice retained for use in filing claim for refund of motor vehicle fuel taxes." This procedure is acceptable to the State Controller's Office. The department may prepare a third copy of the invoice for its files.

Since tax refunds on fuel used to operate aircraft are payable from the Aeronautics Account, separate claims will be filed requesting such refunds.

All documents pertaining to the refund claim will be retained for audit for a period of four years after the refund claim is filed.