

What is the deadline?

The deadline for filing for a refund of state motor fuel taxes varies and is based on the dollar amount of your refund request.

- If you are requesting a refund of \$5.00 or more, you may file anytime between January 1 and June 30 for purchases made in the preceding year.

Where do I send the form?

Send the form and the receipts to the Office of State Tax Commissioner, 600 E. Boulevard Ave. - Dept. 127, Bismarck ND 58505-0599.

Are there instructions to help me complete the refund form?

Yes. You will find specific line-by-line instructions directly on page 2 of the claim form.



If You Need Assistance

As you are completing the Claim for Tax Refund by Individual Native American, if you have questions about the form or the invoices, contact the Motor Fuel Tax Section.

OFFICE OF STATE TAX COMMISSIONER
600 E. Boulevard Ave. Dept. 127
Bismarck ND 58505-0599

E-mail: fueltax@nd.gov
www.nd.gov/tax

Phone: 701.328.3382

www.nd.gov

North Dakota Motor Fuel Tax Refund by Individual Native Americans

Frequently Asked Questions



What is the North Dakota Motor Fuel Tax Refund?

If you are a Native American and purchased gasoline/gasohol or clear diesel you might be eligible for a refund of the state motor vehicle fuel tax you paid on your purchases.



Who is eligible to apply for the refund?

There are certain requirements you need to meet in order to be eligible for the refund:

- You are an enrolled member of a Native American Tribe whose reservation is located in North Dakota.
- You purchased the motor fuel from a retailer or distributor on the reservation where you are an enrolled member.
- You paid the North Dakota motor fuel taxes to the seller of the fuel.

How do I apply for the refund?

Simply complete the form “Claim for Tax Refund by Individual Native American - Motor Vehicle Fuel - Tax Type 61” for gasoline or gasohol purchased on the reservation of your enrollment. For a refund of the motor fuel tax on clear diesel, use the form “Claim for Tax Refund by Individual Native American Special Fuel - Tax Type 62.” The forms are available from the Office of State Tax

Commissioner’s Motor Fuels Tax Section. You may contact the Motor Fuels Tax Section by calling 701.328.3382 or by e-mail at fueltax@nd.gov. If you have access to the Internet, you may download the forms from the Tax Department’s web site at www.nd.gov/tax. Click on “Fuels” then “Forms” and scroll down to “Individual Native Americans”. Select the appropriate form. Do not use a Native American TRIBAL Agency form.

What kind of information do I need to provide?

You will need to provide basic information about yourself such as: your name, address, social security number and your tribal identification number on the form.

You will also need to provide the original receipts or invoices with the form. Be sure you fill out the entire form. And, don’t forget to sign and date the form.



What kind of receipts do I need to provide with my refund claim form?

You will need to send your original sales receipts or invoices as proof of your fuel purchases. The receipts or invoices must be included with the refund claim form. Be sure that the receipts or invoices include:

- The seller’s name and address;
- The date the fuel was purchased;
- The type of product;
- The number of gallons of motor vehicle fuel purchased;
- Your name.

In addition, there should be a document number on the invoice or sales ticket.

Do I need to provide the original invoice or sales receipt?

Yes. The invoices or sales receipts must be originals.

What do I submit if I no longer have the original receipts or invoices?

If the original invoices or sales tickets are lost, you may substitute duplicates as long as you provide a separate affidavit completed by the seller in the format required by the Office of State Tax Commissioner.

Or, you may submit a “certified histories” document that provides the required information. The certified histories document must be prepared by the seller of the fuel and it provides the required details of each purchase of fuel related to the refund being requested. It also includes a certification statement that verifies the information.

