CLAIM FOR MOTOR VEHICLE FUEL TAX REFUND BY NATIVE AMERICAN TRIBAL AGENCY

North Dakota Office of State Tax Commissioner
22989 (2-2014)

2014

For Period From _____ **Through** _____
Month **Month**

Name of Tribal Agency		Federal Identification Number
Address		Telephone Number
City	State	ZIP Code

When to File Claim

A claim for a refund of **motor vehicle fuel (gasoline/gasohol)** taxes of $5.00 or more may be filed by a qualifying Native American Tribal Agency. A claim covering tax on motor vehicle fuel purchased during calendar year 2014 may be filed:

a. Any time between January 1, 2015 and June 30, 2015.
b. Any time during the year the fuel was purchased when the refundable taxes reach $400 or more.

Note - The claim for a refund of taxes paid on gasoline/gasohol purchased in 2014 must be filed no later than June 30, 2015.

Claimant's Declaration of Eligibility:

The claimant is a Native American Tribal agency.
The North Dakota motor vehicle fuel taxes were billed directly to the claimant.
The claimant has paid the North Dakota tax to the seller of the fuel.

Verification of Motor Vehicle Fuel Purchases:

The claimant must provide detailed proof of purchases in the form of original invoices or certified histories.

See the information and instructions on the reverse side of the form.

Refund Calculation

ORIGINAL INVOICES OR A CERTIFIED HISTORY MUST BE ATTACHED

	Round Gallons To Nearest Gallon	
1. Enter total gallons of **gasoline/gasohol** purchased		~~.0~~
2. **Refund Payable - $.23 times Line 1**	$	

I declare under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Signature of Authorized Officer (required)	Date	Official's Telephone Number
Signature of Preparer Other Than Authorized Official	Date	

PRIVACY ACT NOTIFICATION

In compliance with the Privacy Act of 1974, disclosure of a social security number or Federal Employer Identification Number (FEIN) on this form is required under N.D.C.C. §§ 57-01-15, and 57-43.1-04, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number or FEIN may delay or prevent the processing of this form.

Mail to: Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck ND 58505-0599

Instructions

A Native American Tribal agency is exempt from the North Dakota motor vehicle fuel tax. If paid by the agency, the tax is fully refundable.

Form

Use the form prescribed by the Tax Commissioner. Enter your federal employer identification number, name, and address in the appropriate spaces. Complete the form in its entirety and be sure to sign and date it. The claimant is directly responsible for the accuracy of the information. **Fuel dealers are prohibited by law from preparing refund claims for consumers.**

Original Invoices or Sales Tickets

Invoices, sales tickets, or certified listings which do not contain the required information will not be accepted, and the entire claim may be denied.

The law requires that invoices or sales tickets, or certified listings, detailing fuel purchases be submitted with claims for tax refunds. The information on these documents must be entered by the seller of the fuel. The law specifies that each invoice or sales ticket must 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; and
- The name of the claimant.

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

The invoices or sales tickets must be ***ORIGINALS***; and if the original invoices or sales tickets are lost, the claimant may substitute duplicates plus a separate affidavit on forms prescribed by the Tax Commissioner.

If there are 50 or more original invoices or sales tickets, those documents must be organized in date order and grouped by month with summarized totals.

Certified Histories – In Lieu of Original Invoices

A claimant may submit certified histories detailing the required information. ***Certified histories must be prepared by the seller of the fuel.*** The histories must detail each purchase of fuel on which a refund is claimed. The histories must include certification statements verifying that the information is a true and correct record of sales to the specific consumer and that original documentation is available for audit purposes.

Audits

Tax refund claims are subject to audit by the Tax Commissioner. An audit may be conducted any time within three years after the due date of the claim or within three years after the claim was filed, whichever occurs later. When a claim is selected for audit, the claimant is expected to provide any additional information required by the Tax Commissioner.

Instructions for Lines 1 – 2

Line 1: Enter the total gallons of gasoline/gasohol purchased during the calendar year. (Do not include diesel fuel or propane purchases.)

Line 2: Compute the tax paid on the net gallons subject to refund. Multiply $.23 times the gallons on line 1.

If You Need Assistance

If there are questions concerning the claim or the invoices, please contact the Motor Fuel Tax Section at 701.328.3126 or e-mail us at fueltax@nd.gov.