

North Dakota Office Of State Tax Commissioner
Aviation Fuel Tax Claim For Refund

For Period from _____ through _____
Month/Year Month/Year

Name _____ Address _____ City _____ State _____ Zip Code _____
Social Security or Federal I.D. No. _____
Telephone No. _____

When To File Claim

A claim for a refund of aviation fuel (aviation gasoline/jet fuel) taxes of \$5.00 or more may be filed by persons using the fuel in aircraft for agricultural or industrial purposes.

A claim covering tax on aviation fuel purchased during calendar year 2009, may be filed at the following times:

- a. Any time between January 1, 2010 and June 30, 2010.
b. Any time during the year the fuel was purchased when the refundable taxes reach \$400 or more.
If option "c" or option "d" applies, please check the applicable box.

- [] c. Any time during the year the fuel was purchased if the person has gone out of business.
[] d. Any time during the year the fuel was purchased if the person will not be making additional purchases subject to a tax refund.

Note - The claim for a refund of taxes paid on aviation fuel purchased in 2009 must be filed no later than June 30, 2010.

Response To Questions Required Before Processing Application

- 1. Describe the agricultural or industrial purpose for which the fuel was used _____
2. List eligible equipment which used fuel claimed by this refund _____

Table with 4 columns: Description, Column A Gasoline, Column B Jet Fuel, Column C Total of Column A + Column B. Rows include fuel purchased, sold, eligible for refund, tax refund, cost of refundable gallons, excise tax, and refund payable.

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 claim, including any accompanying attachments, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete claim.

Signature of Claimant (Mandatory) _____ Date _____ Claimant Telephone Number _____
Signature of Preparer other than Claimant _____ Date _____

Privacy Act Information - The disclosure of the social security number is a mandatory requirement within the meaning of section 7 of the Federal privacy act of 1974 and the basis for the requirement is the Tax Commissioner's authority under North Dakota Century Code § 57-43.1-30. The social security number is utilized to facilitate computer processing of returns.

Do Not Write In This Space
Mail to: Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, North Dakota 58505-0599
Screen _____ Update _____
Date _____ Date _____
22945 (4-2009)

Instructions

Form

Enter your social security or 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.

Aviation refunds are allowed for agricultural or industrial purposes only pursuant to the provisions of N.D.C.C. § 57-43.1.

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 aviation 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 – An Alternative to Original Invoices or Sales Tickets

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.

Four Percent Excise Tax Imposed & Deducted from Refund

Aviation fuel on which a refund of the \$.08 per gallon tax is requested and granted is subject to a 4% excise tax in lieu of the per gallon tax. The 4% excise tax is assessed on the cost of the fuel including freight and related charges. If the Federal aviation fuel tax and the state \$.08 per gallon tax were included in the cost of the fuel, those taxes should be deducted before computing the 4% excise tax. The 4% excise tax is deducted from the refundable per gallon tax.

Aviation Fuel Sold to Another Fuel User

If a consumer sells aviation fuel to another consumer, the seller should pass the per gallon aviation fuel tax on to the purchaser. An appropriate invoice must be issued. In this case, the consumer selling the fuel may not claim a tax refund on those gallons. The final purchaser may claim the tax refund.

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 – 7, Columns A and B

Column A – Aviation Gasoline: Use Column A if claiming a tax refund on purchases of aviation gasoline.

Column B – Jet Fuel: Use Column B if claiming a tax refund on purchases of jet fuel.

Column C – Totals: Add the entries for Column A plus Column B for each line and enter those totals in Column C.

Line 1: Enter the total gallons of aviation fuel purchased during the period covered by this claim and supported by the documentation submitted with this claim.

Line 2: Enter the total gallons sold to another aviation fuel consumer during the period covered by this claim or used for ineligible purposes.

Line 3: Subtract line 2 from line 1 to compute the net gallons on which the refund claim is based.

Line 4: Multiply \$.08 times the gallons on line 3 to compute the tax paid on the net gallons subject to a tax refund.

Line 5: Enter the total cost of the gallons on line 3. The "cost" equals the base per gallon price charged plus any additional freight and related charges. The "cost" does not include Federal or state fuel taxes.

Line 6: Multiply .04 (4%) times the cost on line 5 to compute the 4% excise tax due.

Line 7: Subtract line 6 from line 4 to compute your refund.

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.