

Instructions

Emergency Medical Services

An operator of an emergency medical services operation may claim a refund of state special fuel taxes on fuel used in a vehicle specifically for an emergency medical service operation.

North Dakota Century Code ch. 23-27-02.3 defines "emergency medical services operation" as an entity licensed to offer and provide emergency medical services by emergency medical services personnel with physician oversight. The term includes basic life support ambulance services, advanced life support ambulance services, air ambulance services and quick-response unit services.

Non-Qualified Use

Refunds are not allowed on fuel used in multi-purpose vehicles owned by municipalites or non-ambulance hospital and nursing home vehicles.

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.

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 – 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 – 4

Line 1: Enter the total gallons of aviation fuel purchased during the calendar year.

Enter gallons of jet fuel in column A and gallons of aviation gas in Column B. Enter total of Column A & B in Column C.

Line 2: Enter gallons from line 1 that do not qualify for emergency services (jet fuel in Column A, aviation gas in Column B; enter total of Column A & B in Column C).

Line 3: Subtract line 2 from line 1 in each Column A & B. Enter total of Column A & B in Column C.

Line 4: Multiply Line 3 total in Column C times \$.08 to calculate the total 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 or fueltax@nd.gov.