

**Response To Questions Required
Before Processing Application**

Social Security Number or FEIN

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If your form does not have a label affixed to it, enter your identification number and your name and address in the appropriate spaces.

**Please Read
Instructions Before
Completing Form**

Name
Address
City, State and 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 persons using the fuel in eligible machinery, equipment, stack movers, or manure spreaders for an agricultural purpose. A claim covering tax on motor vehicle fuel purchased during calendar year 2008, may be filed at the following times:

- a. **Any time between January 1, 2009 and June 30, 2009.**
 - b. Any time during the year the fuel was purchased when the refundable taxes reach \$400.00 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 gasoline/gasohol purchased in 2008 must be filed no later than June 30, 2009.

RESPONSE TO QUESTIONS REQUIRED BEFORE PROCESSING APPLICATION

- 1. Were any bulk fuel purchases delivered onto a Native American reservation? Yes No (If NO, skip question #2.)
- 2. Were any of these bulk deliveries treated as a purchase by an enrolled member of that reservation's tribe or tribes? Yes No
- 3. Describe the agricultural purpose for which the fuel was used _____
- 4. List eligible equipment which used fuel claimed by this refund _____

Attach extra pages if necessary.

Refund Calculations

ORIGINAL INVOICES OR A CERTIFIED HISTORY MUST BE ATTACHED

- 1. Enter total gallons of gasoline/gasohol purchased
- 2. Enter the total gallons from Line 1 used in ineligible vehicles.....
- 3. Subtract Line 2 from Line 1.....
- 4. Compute tax of **\$.23 times Line 3**.....
- 5. Enter the mandatory deduction of **\$.08 times the gallons on Line 3**.....
- 6. **Refund payable: Subtract Line 5 from Line 4**.....

Office Use	Round Gallons To Nearest Gallon
R	.0
V	.0
W	.0
3	\$
4	\$
Y	\$

I declare, by signature below, I am engaged in the business of agriculture and entitled to a motor vehicle fuel tax refund. I further 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 _____

Instructions

Form

If the name and address imprinted on the form is incorrect, make the appropriate corrections. If the social security or federal employer identification number is incorrect, enter the correct number in the space provided for that number. If your form does not have a name and address imprinted on it, 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.

Agricultural Purpose Defined

Agricultural purpose means the science, art, and business of farming. It includes raising crops, ranching, beekeeping, tree nurseries, agricultural units of colleges and universities, custom combining, manure spreading, and stack moving operations. Fuel used for an agricultural purpose includes fuel used in a vehicle, engine, or machine, movable or immovable, operated in whole or in part by internal combustion. ***It does not include fuel used to operate a licensed motor vehicle.***

Licensed Motor Vehicle Defined

Licensed motor vehicle means any motor vehicle licensed for operation upon public roads or highway, but does not include a vehicle with a permanently mounted manure spreader or stack moving unit.

A motor vehicle that operates on any public road or highway is required to be licensed.

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;
- 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 history must include a certification statement 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.

Mandatory Deductions from Tax Refunds

The law requires that \$.08 per gallon be deducted from the tax refund for the following funds:

- \$.01 per gallon – Township Highway Aid Fund.
- \$.02 per gallon – Agricultural Products Utilization Commission.
- \$.04 per gallon - Agricultural Research Fund.
- \$.01 per gallon – Ethanol Production Fund.

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 as verification that the claim was true and correct.

Instructions for Lines 1 – 6

Line 1: Enter the total gallons of gasoline/gasohol purchased during calendar year for use in machinery or equipment and supported by the documentation submitted with the claim.

Do not include service station purchases of fuel pumped into licensed vehicles; do not include diesel fuel or propane purchases.

Line 2: Enter the number of gallons reported on line 1 that were used in ineligible vehicles.

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

Line 4: Multiply \$.23 times the gallons on line 3 to compute the tax paid on the net gallons subject to refund.

Line 5: Multiply \$.08 times the gallons on line 3 to compute the mandatory deduction from the refund.

Line 6: Subtract line 5 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 or fueltax@nd.gov.