

Social Security Number or FEIN

**Please Read Instructions Before  
Completing Form as Requirements  
Have Changed**

Name	Phone No.
Address	E-mail
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 and equipment for an agricultural purpose. A claim covering tax on motor vehicle fuel purchased during calendar year 2011, may be filed at the following times:

- a. **Any time between January 1, 2012 and June 30, 2012.**
- 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 2011 must be filed no later than June 30, 2012.**

**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

**R11 Agricultural Equipment Schedule must be completed on back of this form.  
Refund Claim will not be processed without completed schedule.**

Refund Calculations ORIGINAL INVOICES OR A CERTIFIED HISTORY MUST BE ATTACHED	Office Use	Round Gallons To Nearest Gallon
1. Enter total gallons of gasoline/gasohol purchased .....	R	.0
2. Enter the total gallons from Line 1 used in licensed vehicles (see instructions) .....	V	.0
3. Subtract Line 2 from Line 1 ( <i>Must equal total qualified gallons from equipment schedule</i> ) .....	W	.0
4. Compute tax of <b>\$.23 times Line 3</b> .....	3	\$
5. Enter the mandatory deduction of <b>\$.07 times the gallons on Line 3</b> .....	4	\$
6. <b>Refund payable:</b> Subtract Line 5 from Line 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 motor vehicle required to be licensed.***

## Licensed Motor Vehicle Defined

*Licensed motor vehicle* means any motor vehicle licensed for operation upon public roads or highways, 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. Failure to license a vehicle does not make it eligible for a refund***

## 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 those received from the seller. No photocopies will be accepted. 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 \$.07 per gallon be deducted from the tax refund for the following funds:

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

## Equipment Schedule Instructions

The R11 Agricultural Equipment Schedule is required to verify the eligibility of gasoline gallons used. On the schedule, briefly describe the size of your farming/ranching operation, for example, acres farmed, hayed or grazed; number of cattle.

A listing of all qualified equipment that consumed the gasoline being reported in this claim should be supplied with the following information:

- Type of Equipment - for example, tractor, swather, 4-wheeler
- Brand/Manufacturer - Ford, International
- Model Numbers
- Hours the machine was operated, or miles driven during the year
- Amount of fuel consumed during the year
- Is this equipment gas or diesel-powered
- How were the gallon amounts calculated for this refund claim - were they estimated or were logs kept
- Brief description of how equipment was used - for example, haying, feeding cows

***Your refund will not be processed unless this schedule is fully completed.***

## 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.

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 licensed vehicles.

**Line 3:** Subtract line 2 from line 1 to compute the net gallons on which the refund claim is based. (*Must equal total qualified gallons from equipment schedule*).

**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 \$.07 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](mailto:fueltax@nd.gov).