



Special Fuel Tax Claim for Refund by Nonlicensed Retailer

OFFICE OF STATE TAX COMMISSIONER
SFN 22922 (12/09)

Name of Retailer:	Federal ID:
Address:	Telephone No.:
City & State:	Zip Code:

An agency of the Government of the United States is not subject to the North Dakota special fuel taxes. If fuel taxes are paid by a retailer to a supplier or distributor, and non-taxed sales are made to a Federal agency, the taxes are fully refundable to the retailer. A claim for refund may be filed at the following times:

- a. Between January 1, 2012 and June 30, 2012 of the year following the year during which the fuel was purchased.
- 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 fuel sold in 2011 must be filed no later than June 30, 2012.

Claimant's Declaration of Eligibility:

The claimant is a retailer and does not have an active special fuel tax license.
The North Dakota special fuel taxes billed to a Federal Agency were not paid by that agency.
The claimant has paid the North Dakota tax to a licensed special fuel supplier or distributor.

Verification of Eligibility:

The claimant must provide detailed proof of purchase and proof of tax payments with each claim. The proof may be in the form of individual invoices or a certified listing. The information must include:

- The retailer's name and address (city and state).
- The name of the Federal agency by whom the fuel was purchased.
- The date the fuel was purchased.
- The type of product purchased.
- The number of gallons purchased.

PROVIDE THE NAME OF THE SUPPLIER OR DISTRIBUTOR TO WHOM THE TAX WAS PAID:

Refund Calculation:

1. Enter total gallons of special fuel (clear diesel) purchased.....	0
2. Refund Payable - \$.23 times Line 1.....	\$

If You Need Assistance:

If there are questions concerning the claim, please contact the Motor Fuel Tax Section at 701-328-3126.

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

_____ Signature of authorized official (required)	_____ Date	_____ Official's Telephone Number
_____ Signature of preparer other than authorized official	_____ Date	

Do Not Write In This Space

**Mail To: Office Of State Tax Commissioner
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599**

Screen _____	Update _____
Date _____	Date _____