

Instructions

An agency of the United States government is exempt from the North Dakota motor vehicle fuel tax. If paid by the agency, the tax is fully refundable.

Form:

Use the form prescribed by the Tax Commissioner. Enter your 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 motor vehicle 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; that original documentation is available for audit purposes; and, if the state tax is not listed as a separate item, that the tax was included in the price.

For refund claims by Federal agencies, certified histories may also be prepared by or on behalf of credit card companies. The preparers must identify the seller of the fuel, by name and address (city, state) for each transaction and must provide all other information required. In addition to the other certification statement requirements, these preparers must also include a statement to the effect that the price per gallon for each transaction was true and correct. If the preparer cannot provide a history that meets the requirements, the claimant will need to obtain a tax credit or tax refund through the seller from whom the fuel was purchased.

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 – 2:

Line 1: Enter the total gallons of gasoline/gasohol purchased during the calendar year and for which supporting documentation is submitted with the claim. (Do not include diesel fuel or propane purchases.)

Line 2: Multiply \$.23 times the gallons on line 1 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 701-328-2050.