

**FORM R11 AGRICULTURAL  
MOTOR VEHICLE FUEL TAX CLAIM FOR REFUND**  
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER  
SFN 22971 (7-2018)



**2018**

Name		Social Security or Federal Employer Identification Number	
Address	Telephone Number		E-mail
City	State	ZIP Code	

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

**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 the eligible machinery and equipment for an agricultural purpose. A claim covering tax on motor vehicle fuel purchased during calendar year 2018, may be filed at the following times:

- a. **Any time between January 1, 2019 and June 30, 2019.**
- 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 2018 must be filed no later than June 30, 2019**

Were any bulk fuel purchases delivered onto a Native American reservation? <input type="checkbox"/> Yes <input type="checkbox"/> No (If <b>NO</b> , skip question #2.)
Were any of these bulk deliveries treated as a purchase by an enrolled member of that reservation's tribe or tribes? <input type="checkbox"/> Yes <input type="checkbox"/> No

<b>Refund Calculations</b>	<b>Round Gallons To Nearest Gallon</b>
<b>ORIGINAL INVOICES OR A DETAILED CERTIFIED HISTORY MUST BE ATTACHED</b>	
1. Enter total gallons of gasoline/gasohol purchased . . . . .	
2. Enter total gallons from Line 1 used in licensed vehicles and other nonqualified equipment (see instructions)	
3. Subtract Line 2 from Line 1 ( <b>Must equal total qualified gallons from equipment schedule</b> ) . . . . .	
4. <b>Refund payable:</b> Compute tax of <b>\$.23 times Line 3</b> . . . . .	

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)	Claimant Telephone Number	Date
Signature of Preparer other than Claimant		Date

**PRIVACY ACT NOTIFICATION**

In compliance with the Privacy Act of 1974, disclosure of a social security number or Federal Employer Identification Number (FEIN) on this form is required under N.D.C.C. §§ 57-01-15, 57.43.1-03.1, and 57.43.1-04, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number or FEIN may delay or prevent the processing of this form.

**Please Do Not Write In This Space**

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

# R11 Agricultural Equipment Schedule

Name \_\_\_\_\_

SSN or FEIN # \_\_\_\_\_

***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***

Gas Equipment Examples	
Qualified	Non-qualified
tractor	pick-ups
swather	trucks
combine	cars
auger	lawn mowers
	chains saws
	recreational equipment
	generators
	pressure washers
	welders

**Only Qualified Equipment is to be Listed  
Gasoline/Gasohol Only  
Reasonable Estimates Accepted**

If you have questions on equipment qualification, contact us at 701.328.3657 or fueltax@nd.gov.

## Refund Claim Will Not Be Processed Unless All Information Is Provided

Size of Farm/Ranch Operation:	
Crop Land Acres:	
Hay Land Acres:	
Pasture Acres:	
Livestock:	
Other:	

Example	Gas Equipment Type Tractor	Brand/Manufacturer IH	Model M	Hours/Miles 20 Hours	Gas Gallons 50	Gas Equipment Use Cut Hay
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
<b>Total gallons (must equal line 3 on claim)</b>						

# 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.**

**Fuel used for the maintenance of farm land rented to others or CRP is not considered as used for an agricultural purpose and therefore does not qualify for a refund.**

## Licensed Motor Vehicle Defined

**Licensed motor vehicle** means any motor vehicle required to be licensed to travel any distance upon public roads or highways, but does not include a vehicle with a permanently mounted manure spreader or stack moving unit.

## Equipment Examples

Qualified	Non-qualified
tractor	pick-ups
swather	trucks
combine	cars
auger	lawn mowers
	chainsaws
	recreational equipment
	generators
	pressure washers
	welders

If you have questions on equipment qualification, contact us at 701.328.3657 or [fueltax@nd.gov](mailto:fueltax@nd.gov).

**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**

## 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 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. If the 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 invoices or sales tickets, those documents must be organized in date order and grouped by month with summarized totals.

## Certified Histories – An Alternative to 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.

## Equipment Schedule Instructions

The R11 Agricultural Equipment Schedule is required to verify the eligibility of gasoline gallons used. Complete the schedule by providing the size of your farming operation; include crop land acres, hay land acres, pasture acres and number of livestock.

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

- Type of Gas Equipment - for example, tractor, swather, ATV
- Brand/Manufacturer - Ford, International
- Model Numbers
- Hours the machine was operated, or miles driven during the year
- Amount of fuel consumed during the year
- Brief description of how gas equipment was used - for example, haying, feeding cows

**Reasonable estimates are accepted for the machine hours or miles of operation and the fuel consumed during the year.**

**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 – 4**

**Line 1:** Enter the total gallons of gasoline/gasohol purchased during calendar year.

**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.

#### **If You Need Assistance**

If there are questions concerning the claim or the invoices, please contact the Motor Fuel Tax Section at 701.328.3657 or [fueltax@nd.gov](mailto:fueltax@nd.gov).