

**FORM R11 INDUSTRIAL
MOTOR VEHICLE FUEL TAX CLAIM FOR REFUND**
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
SFN 22997 (4-2016)



2016

Social Security Number or
Federal Employer Identification Number

Name	Telephone Number
Address	E-mail
City, State and Zip Code	

***R11 Industrial 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 nonlicensed equipment for an industrial purpose. A claim covering tax on motor vehicle fuel purchased during calendar year 2016, may be filed at the following times:

- a. **Any time between January 1, 2017 and June 30, 2017.**
- 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 2016 must be filed no later than June 30, 2017

Were any bulk fuel purchases delivered onto a Native American reservation? <input type="checkbox"/> Yes <input type="checkbox"/> No (If NO , 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

Refund Calculations

ORIGINAL INVOICES OR A CERTIFIED HISTORY MUST BE ATTACHED

1. Enter total gallons of gasoline/gasohol purchased
2. Enter total gallons from Line 1 used in ineligible vehicles.
3. Subtract Line 2 from Line 1 (**Must equal total qualified gallons from equipment schedule**)
4. Compute tax of **\$.23 times Line 3**
5. Enter the mandatory deduction of **\$.005 times the gallons on Line 3**
6. **Refund payable:** Subtract Line 5 from Line 4

Office Use	Round Gallons To Nearest Gallon
R	
V	
W	
3	
4	
Y	

I declare, by signature below, I am engaged in an industrial endeavor 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, 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.

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

Please Do Not Write In This Space

R11 Industrial Equipment Schedule

Name _____

SSN or FEIN # _____

Only Qualified Equipment is to be Listed - see instructions
Gasoline/Gasohol Only
Reasonable Estimates Accepted

Example	Gas Equipment Type Loader	Brand/Manufacturer Bobcat	Model S185	Hours/Miles 20 Hours	Gas Gallons 50	Gas Equipment Use Loader
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						

Total gallons (must equal line 3 on claim)

Description of Operation:

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.

Industrial Purpose Defined

Industrial purpose means: a) manufacturing, warehousing, or loading dock operation; b) Construction; c) Sand and gravel processing; d) Well drilling, well testing, or well servicing; e) Maintenance of business premises, golf courses or cemeteries; f) A commercial or contract painting operation; g) Electrical services; h) A refrigeration unit on a truck; i) A power-take-off unit; and j) Other similar business activity. Fuel used for an industrial 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 heating fuel, fuel used for an agricultural purpose, fuel used for a railroad purpose, or 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. 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, 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.

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 – In lieu of 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 and that original documentation is available for audit purposes.

Mandatory Deductions from Tax Refunds

The law requires that \$.005 per gallon be deducted from the tax refund for the Agricultural Products Utilization Fund.

Equipment Schedule Instructions

The R11 Industrial Equipment Schedule is required to verify the eligibility of gasoline gallons used. On the schedule, provide a brief description of your operation.

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, loader, skid steer
- 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

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 for use in machinery or equipment and supported by the documentation submitted with the claim.

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 \$.005 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.