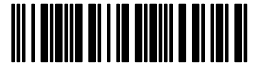


**FORM R11 GOVERNMENT  
MOTOR VEHICLE FUEL TAX CLAIM FOR REFUND**  
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER  
SFN 22953 (5-2018)



**2018**

Federal Employer Identification Number

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

***R11 Government 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 the state or any political subdivision using the fuel in equipment for construction, reconstruction, or maintenance of roads, streets, highways or airports and other off-road purposes. 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.

**Note - The claim for a refund of taxes paid on gasoline/gasohol purchased in 2018 must be filed no later than June 30, 2019**

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	
2. Enter total gallons from Line 1 used in ineligible vehicles . . . . .	V	
3. Subtract Line 2 from Line 1 <b>(Must equal total qualified gallons from equipment schedule)</b>	W	
4. <b>Refund payable:</b> Compute tax of <b>\$.23 times Line 3</b> . . . . .	3	

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 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, 57.43.1-08, 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 Government Equipment Schedule

Name \_\_\_\_\_

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

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

Example 1 Example 2	Gas Equipment Type Loader Truck	Brand/Manufacturer Bobcat Ford	Model S185 1 Ton	Hours/Miles 20 Hours 3500 Miles	Gas Gallons 50 500	Gas Equipment Use Loader Asphalt Repair
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
<b>Total gallons (must equal line 3 on claim)</b>						

# Instructions

## State and Local Governments

Agencies of the state or any political subdivisions may claim a refund of state motor vehicle fuel taxes on fuel used in non-licensed, off-road equipment and machinery, or licensed vehicles, provided those vehicles are used only for **construction, reconstruction, or maintenance of public road or airport projects**. Only that portion of fuel attributable to the above qualifies for a refund.

## Form

If your form has a name and address imprinted on it and the information is incorrect, make the appropriate corrections. If the 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 the 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.

## Licensed Motor Vehicle Defined

*Licensed motor vehicle* means any motor vehicle licensed for operation upon public roads or highway.

***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.

## Equipment Schedule Instructions

The R11 Government Equipment Schedule is required to verify the eligibility of gasoline gallons used.

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, dump truck, loader
- 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, dump truck, loader, snowplow etc.

**Fuel used in a vehicle used for both qualified and non-qualified purposes must be prorated for refund purposes. Only report the amount used for qualified purposes.**

***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.

## Instructions for Lines 1 – 6

**Line 1:** Enter the total gallons of gasoline/gasohol purchased during the calendar year. Do not include diesel fuel or propane purchases.

**Line 2:** Enter the number of gallons reported on line 1 that were used in ineligible vehicles.

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

**Line 4:** Compute the tax paid on the net gallons subject to refund. Multiply \$.23 times the gallons on line 3.

**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).