

**SPECIAL FUEL TAX CLAIM FOR REFUND
BY FEDERAL AGENCY**

North Dakota Office of State Tax Commissioner
23014 (5-2018)



2018

For Period From _____ Month _____ Through _____ Month _____

Name of Federal Agency		Federal Identification Number
Address		Telephone Number
City	State	ZIP Code

When to File Claim

A claim for a refund of **special fuel (undyed diesel/dyed diesel)** taxes of \$5.00 or more may be filed by an agency of the United States government. A claim covering tax on special fuel purchased during calendar year 2018, should 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 or more.

Note - The claim for a refund of taxes paid on diesel fuels purchased in 2018 should be filed no later than June 30, 2019.

Claimant's Declaration of Eligibility:

- The claimant is an agency of the government of the United States.
- The North Dakota special fuel taxes were billed directly to the Federal Agency.
- The claimant has paid the North Dakota tax to the seller of the fuel.

Refund Calculation

ORIGINAL INVOICES OR A CERTIFIED HISTORY MUST BE ATTACHED

Round Gallons
To Nearest Gallon

1. Enter total gallons of undyed diesel fuel purchased		0
2. Compute \$.23 times gallons on Line 1	\$	
3. Enter total gallons of dyed diesel fuel purchased taxed at \$.04 per gallon		0
4. Compute \$.04 times gallons on Line 3	\$	
5. Refund Payable - Line 2 plus Line 4	\$	

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 return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Signature of Authorized Officer (required)	Date	Official's Telephone Number
Signature of Preparer Other Than Authorized Official	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, 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**

Instructions

An agency of the United States government is exempt from the North Dakota special fuel taxes. If paid by the agency, the taxes are 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, 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 special 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 and that original documentation is available for audit purposes.

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 1–5

Line 1: Enter the total gallons of undyed diesel fuel purchased during the calendar year. (Do not include dyed diesel fuel or gasoline/gasohol.)

Line 2: Multiply \$.23 times the gallons on line 1 to compute the tax refund on undyed diesel fuel.

Line 3: Enter the total gallons of dyed diesel fuel purchased during the calendar year taxed at \$.04 per gallon.

Line 4: Multiply \$.04 times the gallons on line 3 to compute the tax refund on dyed diesel fuel taxed at \$.04 per gallon.

Line 5: Add line 2 and line 4.

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 or fueltax@nd.gov.