

For Period From \_\_\_\_\_ Through \_\_\_\_\_  
Month Month

Social Security Number or FEIN \_\_\_\_\_

If your form does not have a label affixed to it, enter your identification number and your name and address in the appropriate spaces.

***Documentation must indicate that the fuel was delivered into the supply tank of a refrigeration unit***

Name
Address
City, State and Zip Code

**When To File Claim**

A claim for a refund of North Dakota **special fuel (clear diesel)** taxes of \$5.00 or more may be filed by consumers using the fuel for a refrigeration unit that has a separate supply tank on a truck or trailer. A claim covering tax on special 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 clear diesel purchased in 2018 must be filed no later than June 30, 2019.

**Refund Calculations**

ORIGINAL INVOICES OR A CERTIFIED HISTORY MUST BE ATTACHED

	Round Gallons To Nearest Gallon	
1. Enter total gallons of <b>clear diesel</b> purchased and delivered into the supply tank of a refrigeration unit .....		.0
2. Compute tax of <b>\$.23 times Line 1</b> .....	\$	
3. Enter the mandatory deduction of <b>\$.04 times the gallons on Line 1</b> .....	\$	
4. <b>Refund payable:</b> Subtract Line 3 from Line 2 .....	\$	

I declare, by signature below, that the fuel claimed on this form was put into the supply tank of a refrigeration unit and I am entitled to a special 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)	_____ Date	_____ Claimant Telephone Number
_____ 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, 57-43.1-04, and 57-43.2-04.6, 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, North Dakota 58505-0599**

# Instructions

## Refrigeration Units With Separate Supply Tanks

A consumer who buys or uses special fuel subject to tax imposed under N.D.C.C. § 57-43.2-02 for a refrigeration unit that has a separate supply tank on a truck or trailer may claim a refund of state special fuel taxes on fuel. The tax imposed under N.D.C.C. § 57-43.2-03 must be deducted from the refund.

## Non-Qualified Use

Refunds are not allowed on fuel used by refrigeration units that do not have a supply tank separate from the truck or trailer.

## Form

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.

## 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 special fuel purchased; and
- The name of the claimant.

In addition, there should be a document number on the invoice or sales ticket.

**Documentation must indicate that the fuel was delivered into the supply tank of a refrigeration unit.**

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.

## 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 – 4

**Line 1:** Enter the total gallons of clear diesel purchased and delivered into the supply tank of a refrigeration unit during the calendar year. (Do not include dyed diesel fuel, gasoline or propane purchases.)

**Line 2:** Compute tax by multiplying \$.23 times the gallons on line 1.

**Line 3:** Enter the mandatory deduction of \$.04 times gallons on line 1.

**Line 4:** Refund payable: Subtract line 3 from line 2.

## 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](mailto:fueltax@nd.gov).