



TRIBAL LICENSE AND REPORTING REQUIREMENTS
 NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
 SFN 22908 (11-2013)

When is a Tribal License Required?

Does a transaction belong on a State or Tribal Report?

Motor Vehicle Fuel and Clear/Undyed Special Fuel Only

Customer Type	Affiliation to the Tribe	Report Type/ License Requirement
Federal Agency/Tribal Agency		State
Bulk Delivery (Individual)	Member (must also be delivered on the Reservation)	Tribal
	Nonmember or (Member but delivered off the Reservation)	State
Bulk Delivery (Business - Sole Ownership)	Member (must also be delivered on the Reservation)	Tribal
	Nonmember or (Member but delivered off the Reservation)	State
Bulk Delivery (Business - Corp/Partnership)		State
Bulk Delivery (Retail Service Station on the Reservation)		Tribal
Retail Service Stations (located on the Reservation) must report all sales		Tribal

Dyed Diesel is always on the State Report.