

NORTH DAKOTA

MOTOR FUEL REFERENCE GUIDE

INSTRUCTION & REPORTING INFORMATION



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NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER

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North Dakota Office of State Tax Commissioner

Fuel Tax Reference Guide

Entities are Required to be Licensed to Conduct Fuel Transactions in North Dakota

North Dakota law requires suppliers, distributors, importers, and exporters to be licensed with the North Dakota State Tax Commissioner **prior to** doing business in the state. This means that **no licensed entity should enter into any type of fuel transaction in North Dakota with a business not licensed in this state. All sales to non-licensed entities or consumers are taxable.**

These instructions are for use with the fuel tax Schedules and reports. The tax reports are Schedule driven, meaning most entries for the tax report come from a Schedule. Taxpayers need to review the forms and the instructions thoroughly before attempting to complete the documents.

The instructions covering the Schedules outline what should be reported, what should not be reported, and the detail required. The sections covering the tax reports provide line-by-line instructions. The last section is an "Additional Information Section" covering various issues related to information required on the Schedules and tax reports.

Monthly returns are submitted electronically through North Dakota Taxpayer Access Point (ND TAP). This electronic system is used by taxpayers to access and update information about their accounts, file original and amended returns, make payments on amounts due and much more.

Visit the Office of State Tax Commissioner's website at **www.tax.nd.gov/tap**.

If you are new to ND TAP, you will need to sign up for access. You are required to file your monthly returns electronically each month.

There are two electronic filing options available:

- 1) Excel spreadsheets - template provided by the Office of State Tax Commissioner
- 2) Electronic data interchange (EDI) - contact our office for testing

Electronic filing information, and Excel templates are available on our website at:

Motor Fuel Tax in North Dakota (tax.nd.gov)

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Fuel Type Definitions

Motor Vehicle Fuel (MVF)

- Covers gasoline, gasohol (gasoline/alcohol/ethanol blend, including E85), ethanol or alcohol sold for blending with gasoline, natural gasoline, [casinghead (absorption) gasoline, condensate, or drip gasoline when blended with gasoline or sold for blending with gasoline], and racing fuel (high octane gasoline, high octane gasoline blend, or methanol).
- A motor vehicle fuel tax of \$0.23 per gallon is imposed on motor vehicle fuel sold to retailers and consumers.

Special Fuel Diesel (SFD)

- Covers undyed diesel, dyed (red) diesel, heating fuels, kerosene, compressed natural gas, waste oil used as heating fuel, and any other combustible products not otherwise classified as a motor vehicle fuel, liquefied petroleum gas, or aviation fuel. It does not include motor oils or other heavy grade (#5 or #6) fuels.
- \$0.23 per gallon is imposed on all special fuels sold for use in licensed vehicles.
- \$0.04 per gallon is imposed on dyed (red) diesel, biodiesel, and kerosene. This tax is also included on CNG, waste oil, and soy oil and other blending components sold for uses other than in a licensed vehicle.

Liquefied Petroleum Gas (LPG)

- Covers propane fuel.
- \$0.23 per gallon is imposed on all LPG sold for use in licensed vehicles.
- 2% excise tax is imposed on LPG for uses other than in a licensed vehicle.
- LPG when sold for the purpose of heating a structure is non-taxable.

Aviation Fuel (AVI)

- Covers jet fuel, kerosene (if sold for use in aircraft), aviation gasoline, regular gasoline (if sold for use in aircraft), and any other fuel sold for use in aircraft.
- An aviation fuel tax of \$0.08 per gallon is imposed on the sale of aviation gasoline and jet fuels.



Licensing/Requirements

Who is required to be licensed?

In North Dakota, the following types of companies need to apply for a motor fuel license:

- Companies who import motor fuel to North Dakota
- Companies who export motor fuel out of North Dakota (except by pipeline)
- Companies who make bulk deliveries of motor fuel in the state
- Retailers located on a Reservation subject to a Tribal Motor Fuel Agreement

North Dakota law requires suppliers, distributors, importers, exporters, terminal operators, refiners, and retailers **(if they make bulk deliveries of SFD)** to be licensed with the Office of State Tax Commissioner **prior to** doing business in the state. This means that no licensed entity should enter any type of fuel transaction in North Dakota with a business not licensed in this state. This applies to all fuel types, i.e., motor vehicle fuel, special fuels, liquefied petroleum gas, and aviation fuels. All sales to non-licensed entities or consumers are taxable.

Getting Licensed:

To apply for a motor fuel license, visit ND TAP. This can be done by selecting “Apply for a Fuel License” under the “License and Registration” tab on our website **Motor Fuel Tax in North Dakota (tax.nd.gov)**.

If you have a state motor fuel license and would like to add another tax type to your license, you only need to complete the applicable State Fuel Tax License application or Tribal Fuel Tax License application. These applications are found in ND TAP.

Items Needed to Apply:

- License Application through ND TAP
- Bond For Applicable License(s)
- License Fee Payment(s)

North Dakota Bonding Requirements:

A security is mandatory and must be provided before a license can be issued. The security may be in the form of a surety bond, a cash bond, or a letter of credit issued by a bank. The security must be in an amount sufficient to cover estimated tax liabilities for a three-month period but no less than \$1,000 for motor vehicle fuel, \$1,000 for special fuel, \$500 for liquefied petroleum gas, and \$500 for aviation fuel. A security is not required for an applicant applying only for an “exporter” license.

Surety bonds require a separate North Dakota Motor Fuel Tax Bond form for each license requested. This form is available at **www.tax.nd.gov/forms**. The format for a Letter of Credit must be pre-approved by the Office of State Tax Commissioner.

The security requirement may be waived at the discretion of the Office of State Tax Commissioner after the license has been in effect for five or more years. Waiver forms are available from the Motor Fuel Tax Section.

Due Dates

The due date for all tax reports, Schedules, and tax payments is the 25th of the month following the month covered by the report. If the 25th falls on a Saturday, Sunday, or legal holiday, the due date is the first working day after the weekend or holiday.

To Be Timely:

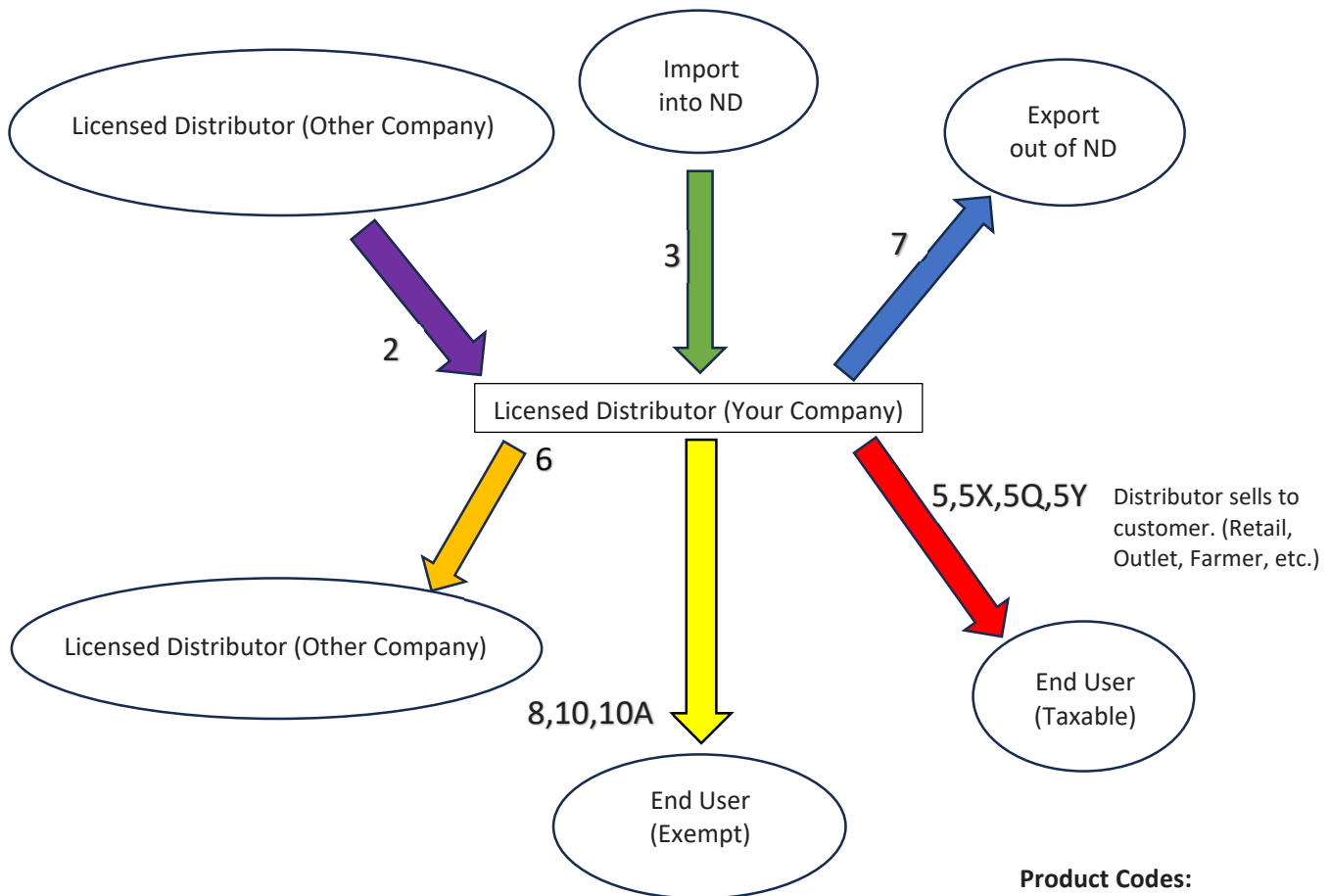
- Checks mailed to the Office of State Tax Commissioner must be postmarked no later than midnight of the due date.
- Electronically filed reports must be received by the Office of State Tax Commissioner no later than 11:59 p.m. on the due date.
- Taxpayers making Automated Clearing House (ACH) credit payments for electronically filed tax reports must initiate payment with the bank by the due date.
- ACH debit payments, which are authorized through ND TAP, must be made on or before the due date.

A voucher must accompany the remittance for electronically filed reports if paying by check or money order. Voucher forms are available on our website at **tax.nd.gov** under "Make a Payment".

For additional information or assistance, contact:

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North Dakota Fuel Reporting Flow



Receipt Schedule Types:

- 1:** Gallons received in ND – ND tax paid
- 2:** Gallons received in ND – ND tax **not** paid
- 2A:** Gallons received from terminals & refineries – ND tax **not** paid
- 3:** Gallons imported into ND by your business – ND tax **not** paid

Disbursement Schedule Types:

- 5:** Gallons sold to retailers for resale – ND \$.23 per gallon taxable
- 5Q:** Gallons sold to consumers, or used - ND \$.23 per gallon taxable
- 5X:** Gallons sold to consumers, or used - ND \$.04 per gallon taxable
- 5Y:** Gallons sold to railroads – ND \$.04 per gallon taxable
- 6:** Gallons sold to licensed suppliers or distributors for resale – ND non-taxable
- 7:** Gallons exported out of North Dakota by your business – ND non-taxable
- 8:** Gallons sold to agencies of the U.S. Government – ND tax-exempt
- 10:** Gallons sold to Native Americans – ND tax-exempt
- 10A:** Gallons sold for heating fuel – ND tax exempt
- 10F:** Gallons delivered to tax-free storage or terminal
- 10G:** Gallons sold from tax-paid inventory

Product Codes:

- 054:** Propane
 - 055:** Butane
 - 061:** Natural Gasoline
 - 065:** Gasoline*
 - 072:** Kerosene-Dye Added
 - 079:** E85
 - 091:** Waste Oil
 - 122:** Blending Components
 - 124:** Gasohol
 - 125:** Aviation Gasoline
 - 130:** Jet Fuel
 - 142:** Kerosene-Undyed*
 - 160:** Diesel Fuel-Undyed
 - 224:** Compressed Natural Gas
 - 225:** Liquid Natural Gas (LNG)
 - 228:** Diesel Fuel-Dye Added
 - 241:** Ethanol-Alcohol
 - 243:** Methanol
 - 284:** Biodiesel-Undyed
 - 285:** Soy Oil
 - 290:** Biodiesel-Dye Added
- *Can be used with AVI or MVF

Completing North Dakota Motor Fuel Tax Returns

Header Information

For all tax reports, complete all header information:

For the month and year covered by the report, enter in numeric as YYYYMM; example 202308.

For Excel (and in the EDI header), enter the applicable filing code:

- O = Original return (this must be an alpha O, not a numeric 0)
- A = Amended return
- T = Test file
- P = Production file

For your business name, enter the name as it appears on the license issued by the Tax Commissioner. Remember to include the two-digit state-assigned suffix (located on your state issued license) in the field following your Federal Employer Identification Number (FEIN). This suffix will be “70” for all distributors unless license is for activity on a Reservation and with Tribal entities or otherwise noted.

All gallonage information, **except inventories that must be manually input**, will populate from the report’s supporting receipt and disbursement schedules.

Gallons must be reported in “**gross**” gallons.

	(O) Original (A) Amended
	(P) Production (T) Test

Report Period (YYYYMM):		License #:	
Federal ID:		Suffix:	
Business Name:			
Address:			
City:			
State:		Zip Code:	
General Contact E-mail:			
E-file Coordinator E-mail:			
Prepared by:			
Phone:		PhoneExt:	

Product Codes

The following standard uniform product codes are used for reporting fuel transactions:

Aviation Fuel

- 065 Gasoline (for aircraft)
- 125 Aviation Gasoline
- 130 Jet Fuel
- 142 Undyed Kerosene (for aircraft)

Liquefied Petroleum Gas

- 054 Propane

Motor Vehicle Fuel

- 055 Butane
- 061 Natural Gasoline
- 065 Gasoline
- 079 E-85
- 122 Blending Components
- 124 Gasohol
- 241 Ethanol-Alcohol
- 243 Methanol

Special Fuel

- 072 Kerosene – Dye Added
- 091 Waste Oil
- 122 Blending Components
- 142 Kerosene - Undyed
- 160 Diesel Fuel - Undyed
- 224 Compressed Natural Gas (CNG)
- 225 Liquid Natural Gas (LNG)
- 228 Diesel Fuel – Dye Added
- 284 Biodiesel – Undyed (B100)
- 285 Soy Oil
- 290 Biodiesel – Dye Added (B100)



Receipt Schedule Types

Entities with active fuel tax licenses from the Office of State Tax Commissioner should always purchase fuel without the North Dakota tax charged by the selling supplier or distributor. A licensed distributor may, however, encounter occasional circumstances when the North Dakota tax is paid to the seller. This Schedule must be used to report those tax-paid purchases.

Use the following Schedules to report fuel refined, manufactured, purchased, or imported:

- 1 - Gallons received in North Dakota – North Dakota tax paid
- 2 - Gallons received in North Dakota – North Dakota tax not paid
- 2A - Gallons received from terminals, refineries, tax not paid by the position holder
- 3 - Gallons imported into North Dakota by your business – North Dakota tax not paid

A separate return is required for each tax type, i.e., aviation fuel, liquefied petroleum gas, motor vehicle fuel, and special fuel. The instructions are the same for all tax types.

Schedule Type 1 – Gallons received in North Dakota – North Dakota tax paid

- All transactions must be detailed.
- All mandatory fields must have an entry.

Schedule Type 2 – Gallons received in North Dakota – North Dakota tax not paid

- Transactions must be detailed.
Exception: Transfers to aviation fuel from motor vehicle fuel or special fuel may be summarized.
- All mandatory fields must have an entry.

Schedule Type 2A – Gallons received from terminals, refineries, tax not paid

- All transactions must be detailed.
- All mandatory fields must have an entry.
- Gallons received at a terminal rack where your company is the position holder or supplier above the rack and below the rack in the same transaction.

Schedule Type 3 – Gallons imported into North Dakota by your business – North Dakota tax not paid

- Transactions must be detailed.
- All mandatory fields must have an entry.

Disbursement Schedule Types

The use of these Schedules varies between the tax types. The following is a list of the Schedule Types as they are used to report fuel sold, used or exported, for each specific tax type.

Do not leave blank lines between detailed transactions.

Aviation Fuel (AVI):

- 5 - Gallons sold to retailers for resale – North Dakota \$0.08 per gallon taxable
- 5Q - Gallons sold to consumers, or used – North Dakota \$0.08 per gallon taxable
- 6 - Gallons sold to licensed suppliers or distributors for resale – North Dakota non-taxable
- 7 - Gallons exported out of North Dakota by your business – North Dakota non-taxable
- 8 - Gallons sold to agencies of the U.S. Government – North Dakota tax-exempt
- 10G - Gallons sold out of tax-paid inventory

Liquefied Petroleum Gas (LPG):

- 5Q - Gallons sold to consumers, or used – North Dakota \$0.23 per gallon taxable
- 5X - Gallons sold to consumers, or used – North Dakota 2% excise taxable
- 6 - Gallons sold to licensed suppliers or distributors for resale – North Dakota non-taxable
- 7 - Gallons exported out of North Dakota by your business – North Dakota non-taxable
- 8 - Gallons sold to agencies of the U.S. Government – North Dakota tax-exempt
- 10 - Gallons sold to Native Americans – North Dakota tax-exempt
- 10F - Gallons delivered to tax-free storage or terminal
- 10A - Gallons sold for heating fuel - North Dakota tax-exempt

Motor Vehicle Fuel (MVF):

- 5 - Gallons sold to retailers for resale – North Dakota taxable – loss allowance passed on
- 5A - Gallons sold to retailers for resale – North Dakota taxable – loss allowance NOT passed on
- 5Q - Gallons sold to consumers, or used – North Dakota taxable
- 6 - Gallons sold to licensed suppliers or distributors for resale – North Dakota non-taxable
- 7 - Gallons exported out of North Dakota by your business – North Dakota non-taxable
- 8 - Gallons sold to agencies of the U.S. Government – North Dakota tax-exempt
- 10 - Gallons sold to Native Americans – North Dakota tax-exempt
- 10F - Gallons delivered to tax-free storage or terminal
- 10G - Gallons sold from tax-paid inventory

Special Fuel (SFD):

- 5 - Gallons sold to retailers for resale – North Dakota \$0.23 per gallon taxable
- 5Q - Gallons sold to consumers, or used – North Dakota \$0.23 per gallon taxable
- 5X - Gallons sold to consumers, or used – North Dakota \$0.04 per gallon
- 5Y - Gallons sold to railroads – North Dakota \$0.04 per gallon
- 6 - Gallons sold to licensed suppliers or distributors for resale – North Dakota non-taxable
- 7 - Gallons exported out of North Dakota by your business – North Dakota non-taxable
- 8 - Gallons sold to agencies of the U.S. Government – North Dakota tax-exempt
- 10 - Gallons sold to Native Americans – North Dakota tax-exempt
- 10A - Gallons sold for heating fuel North Dakota tax exempt (see definition page one)
- 10F - Gallons delivered to tax-free storage or terminal
- 10G - Gallons sold from tax-paid inventory

Schedule 5A – Gallons sold to retailers for resale – North Dakota taxable – loss allowance not passed on

- Transactions must be detailed.
- All mandatory fields must have an entry.

Schedule Type 5Q – Gallons sold to consumers, or used – North Dakota taxable

- Transactions may be summarized.
- No mandatory field may be left blank.

Schedule Type 5X – Gallons sold to consumers, or used – North Dakota taxable

- Transactions may be summarized.
- All mandatory fields must have an entry.

Schedule Type 5Y – Gallons sold to railroads – North Dakota \$0.04 per gallon excise taxable

- Transactions must be detailed.
- All mandatory fields must have an entry.

Schedule Type 6 – Gallons sold to licensed suppliers or distributors for resale – North Dakota non-taxable

- Transactions must be detailed.
Exception: Transfers from motor vehicle fuel or special fuel to aviation fuel may be summarized.
- All mandatory fields must have an entry.

Schedule Type 7 – Gallons exported out of North Dakota by your business – North Dakota non-taxable

- Transaction must be detailed.
- All mandatory fields must have an entry.
- An “export” is fuel purchased in bulk or tanker load in North Dakota and transported to another state, Canadian province, or other foreign jurisdiction, for sale in that jurisdiction.
- An “exporter” relinquishes legal possession of the fuel in another state, Canadian province, or other foreign jurisdiction. “Legal possession” for purposes of these transactions means “ownership” of the fuel.
- If you, as the seller, own the fuel when it crosses the border going out of North Dakota, you are the exporter.
- Whose carrier is the transporter does not itself determine legal ownership of the fuel.
- Fuel delivered out of North Dakota by the out-of-state purchaser’s own carrier, a common carrier hired by the purchaser, or a contract carrier hired by the purchaser, is most likely owned by the purchaser when it crosses the border going out of North Dakota.
- Pursuant to a written contractual agreement between the parties, fuel delivered out of North Dakota by a carrier furnished by you, as the seller, may also be owned by you when it crosses the border going out of North Dakota.
- Gallons sold in North Dakota by your business (in other words, your business relinquished legal possession in North Dakota) to a company that has the intention of exporting the fuel, the purchaser is responsible for reporting the export out of North Dakota on their return.

Schedule Type 8 – Gallons sold to agencies of the United States Government – North Dakota tax exempt (or tax credit taken)

- Transactions must be detailed, unless indicated as an exception.
- All mandatory fields must have an entry.

Schedule Type 10 – Gallons sold to Native Americans – North Dakota tax exempt

- Transactions may be summarized.
- All mandatory fields must have an entry.
- To be exempt from the North Dakota tax, the individual must be an enrolled member living on the Reservation of the Tribe they are enrolled with.

Schedule Type 10A – Gallons sold for use as heating fuel or exempt LNG.

- Transactions may be summarized.
- All mandatory fields must have an entry.

Schedule Type 10F – Gallons delivered to a tax-free storage or terminal - North Dakota tax exempt

- Gallons delivered to a North Dakota terminal rack and placed in storage where your company has title below the rack and is the position holder or supplier above the rack in the same transaction.

Schedule Type 10G – Gallons sold from tax-paid inventory

*This Schedule does not apply to the liquefied petroleum or special fuels taxed at the \$0.04 rate.

- Transactions must be summarized.
- All mandatory fields must have an entry.
- Entities licensed by the Office of State Tax Commissioner should purchase fuel without the North Dakota tax paid to the selling supplier or distributor. A licensed distributor may, however, encounter occasional circumstances when the selling supplier or distributor charges the North Dakota per gallon tax. If that occurs, this Schedule must be used to report the sale of the tax-paid gallons.



Details Required – Receipt and Disbursement Schedules

Each transaction must be detailed, except where summaries are specifically allowed. Do not use a symbol to designate “repeat” data, and do not enter “same” for repeat data. An entry is required in each “mandatory” field. Only an “optional” field may be left blank. Tax reports and Schedules without the mandatory detail, may be rejected.

Do not leave blank lines between detailed transactions.

Follow the instructions below for completing each field. Whether the field is mandatory or optional is underlined.

Schedule Type

Mandatory

- Enter the applicable Schedule Type number from the list provided on the form.

Product Types

Mandatory

- Enter the applicable three-digit product type number from the list provided on the form. For three-digit numbers beginning with “0,” the leading “0” is required.

Note: Refer to the “Additional Information Section” of these instructions for information on the use of product codes for reporting blended versus non-blended gasoline/ethanol, for reporting E-85, and for reporting blended versus non-blended diesel/biodiesel.

Carrier Name

Mandatory

- Enter the business name of the common carrier that transported the fuel.
- Enter the name of the terminal operator if you are a supplier reporting at-the-rack pipeline terminal transactions as receipts.
- Enter your own business name, the word “carrier,” or the letters “NA” (for not applicable), to report summarized transactions where permitted on a Schedule Type 3.
- Enter your own business name, the word “carrier,” or the letters “NA” (for not applicable), to report a transfer to aviation fuel from motor vehicle fuel or special fuel on a Schedule Type 2.

Carrier FEIN

Optional

- This field may be left blank; or
 - Enter the Federal Employer Identification Number (FEIN) of the carrier listed in column (1)
 - Enter 999999999 (9 nines) as a generic number.

Note: There is no state-assigned suffix for carrier FEIN's.

Mode

Mandatory

- Enter the applicable mode code from the list provided on the form.
- Use the PL code if you are a supplier reporting at-the-rack pipeline terminal transactions as receipts.
- Use the CE code if you are a distributor summarizing direct sales to consumers in North Dakota.
- Use the CE code if you are a distributor summarizing transfers to aviation fuel from motor vehicle fuel or special fuel.

Point of Origin

Mandatory

- The point of origin is where the fuel was acquired. This is the point at which the purchaser takes legal possession. This could be, but is not limited to:
 - The location of a pipeline terminal.
 - The location of a bulk storage facility; or
 - The location of the seller's business.
 - Enter the terminal code if received at a pipeline terminal.
 - Enter the city (optional) and state (mandatory) where the fuel was acquired if **not** received at a pipeline terminal. Use two-character postal code to indicate a state or province.
 - Do not enter "various" in these fields.

Note: If you are using Excel, there are separate fields for the city, state, and a terminal (TCN) code. Do not enter both a terminal code and the city/state information.

Point of Destination

Mandatory

- The point of destination is where the fuel technically comes to rest under your ownership. This could be, but is not limited to:
 - The location of a pipeline terminal
 - The location of a bulk storage facility
 - The location of your business.
 - Enter the terminal code if the destination is a pipeline terminal.
 - Enter the city (optional) and state (mandatory) to which the fuel is destined for storage or delivery, if the destination is **not** a pipeline terminal. Use two-character postal code to indicate a state or province.
 - Do not enter "various" in these fields.

Note: If you are using Excel, there are separate fields for the city, state, and a terminal (TCN) code. Do not enter both a terminal code and the city/state information.

Purchased from – Seller Name (Receipt Schedule)

Mandatory

- Enter the name of the supplier or distributor from whom the fuel was purchased.
- Enter your own name if you are receiving product from your own inventory at-the-rack of a North Dakota pipeline terminal.
- Enter your own business name if you are an importer reporting direct sales to consumers in North Dakota.
- Enter the word "transfer" if you are a distributor reporting transfers to aviation fuel from motor vehicle fuel or special fuel.

Seller FEIN – Suffix (Receipt Schedule)

Mandatory

- Enter the Federal Employer Identification Number (FEIN) of the seller listed in column 5.
- Enter the state-assigned two-digit suffix number.
- Contact the seller to obtain the correct company name, FEIN and suffix. It is advisable to request a copy of the seller's license.
- Enter your own FEIN and suffix if you are an importer reporting direct sales to consumers in North Dakota.
- Enter your own FEIN and suffix if you are a distributor reporting transfers to aviation fuel from motor vehicle fuel or special fuel. Or you may enter 999999999 (9 nines) as a generic number, plus a generic suffix of 99 (2 nines).

Sold to - Purchaser Name (Disbursement Schedule)

Mandatory

- Enter the name of the retailer for Schedule 5 and 5A transactions.
- Enter the name of the purchaser for detailed transactions.
- Enter the word “consumer” for summarized transactions.
- Enter the name of the railroad for Schedule 5Y transactions.
- Enter the term “Federal agency” for summarized transactions on Schedule 8.
- Enter the term “Native American” for summarized transactions on Schedule 10.
- Enter the term “tax-paid inventory” for Schedule Type 10G transactions.

Purchaser FEIN – Suffix (Disbursement Schedule)

Mandatory

- On Schedule Type 6, enter the Federal Employer Identification Number (FEIN) of the purchaser listed in column (5).
- On Schedule Type 6, enter the state-assigned two-digit suffix number.
- If you do not know the state-assigned suffix number, contact the seller or obtain a listing from the Office of State Tax Commissioner.
- For Schedules 5, 5A and 7 transactions, enter the purchaser’s FEIN and North Dakota suffix, if no North Dakota suffix is available, enter the generic suffix 99. If the actual FEIN is unknown, enter 999999999 (9 nines) as a generic FEIN, and enter 99 (2 nines) as a generic suffix.
- For summarized transactions, enter 999999999 (9 nines) as a generic FEIN, and 99 (2 nines) as a generic suffix.
- Do not enter “various” in this field.

Transaction Date

Mandatory

- Enter the month, day, and year (MM/DD/YYYY; example 08/01/2023) of purchase.
- The date used when reporting should be the bill of lading (BOL) date.
- Do not use an invoice date if that date is different than the date of purchase.
- The transaction date should be taken from the same document used for the document number.
- The transaction date should coincide with the date on the seller’s Disbursement Schedule.
- Enter the last day of the month covered by the report if you are an importer summarizing direct consumer sale imports on Schedule Type 3.
- Enter the last day of the month covered by the report if you are a distributor summarizing transfers to aviation fuel from motor vehicle fuel or special fuel.

Document Number

Mandatory

- Enter the document number of the transaction.
- Use the BOL number whenever possible.
- When a BOL number does not apply, use an invoice number or a delivery ticket number.
- The document number you use must exactly match the document number used by the seller on the Disbursement Schedule. You may need to coordinate this information with the seller.
- Enter the word “SUM” if you are an importer summarizing direct consumer sale imports on Schedule Type 3.
- Enter the word “SUM” if you are a distributor summarizing transfers to aviation fuel from motor vehicle fuel or special fuel.

Net Gallons

Mandatory – for EDI filing

Optional, if unknown – for EXCEL or paper filing

- Enter the net (temperature adjusted) gallons received.

Gross Gallons - [All reporting is required in gross gallons].

Mandatory

- Enter the gross gallons received.

Billed Gallons

Optional

- Enter the number of gallons for which you were billed by the seller.

Make the remittance payable to the Office of State Tax Commissioner.

The remittance must be by check, bank draft, money order, ACH debit or ACH credit. A voucher must accompany the remittance for electronically filed reports if paying by check or money order. Voucher forms are available on the website at **tax.nd.gov** under “Make a Payment”.



Tribal Agreements

Motor Fuel Tax Guidelines:

The State of North Dakota has entered into Motor Fuel Tax agreements with several Native American Tribes located within the state. These agreements provide for the single administration of the collection and distribution of motor fuel taxes on behalf of the State and the Tribes for fuel sales within the boundaries of the Reservations. The tax rates for motor fuel sales are consistent both on and off the Reservation. The distribution of the tax is based on the official United States census of Native Americans who are enrolled Tribal members, Native Americans that are not enrolled, and non-Native Americans residing on the Reservations. The assumptions in the agreements are:

- A Native American enrolled on the Reservation where fuel is purchased is paying the Tribal Tax.
- A Native American that is not enrolled on the Reservation where fuel is purchased is paying the State Tax.
- A non-Native American is paying the State Tax.

Motor fuel tax collected on fuel sales at a retail station on a Reservation are distributed between the State and the respective Tribe based on the population census. Bulk sales delivered to a consumer on a participating Reservation are subject to the appropriate tax based on a member or non-member status.

The motor fuel taxes subject to Tribal agreements are administered by the Office of State Tax Commissioner. All fuel dealers conducting business on the Reservation must apply for a Tribal motor fuel license with the Office of State Tax Commissioner; this is in addition to the requirements for a state motor fuel license. A Tribal motor fuel tax license is required when conducting any of the following fuel activity on a Reservation with a fuel agreement in effect:

- Retail stations located on a Reservation
- Fuel dealers located either on or off the Reservation supplying retail locations located on the Reservation
- Fuel dealers located either on or off the Reservation supplying bulk sales to consumers on the Reservation who are enrolled Tribal members

Tax Rates

North Dakota motor fuel taxes apply to all consumer sales **unless Tribal tax or an exemption is applicable**. The tax rate for both motor vehicle fuel and special fuel used in a licensed vehicle is \$0.23 per gallon. Special fuel (dyed) used in equipment for agricultural or industrial purposes is taxed at \$0.04 per gallon. Special fuel (dyed) used for heating fuel is tax-free.

Tribal tax applies to all retail sales and bulk sales to Tribal members on the Reservations. The tax rate for both motor vehicle fuel and special fuel used in a licensed vehicle is \$0.23 per gallon. Dyed fuel is not subject to Tribal tax.

Motor Vehicle Fuel Bulk Sales: (Including but not limited to gasoline, gasohol, and E85.)

A bulk sale to a Native American enrolled on the Reservation of delivery.

The North Dakota motor vehicle fuel tax does not apply.

Tribal motor vehicle fuel tax applies when the fuel is used in a licensed vehicle.

An enrolled Native American consumer may obtain a refund of Tribal tax paid for fuel used in non-licensed equipment for an agricultural or industrial purpose.

A bulk sale to the Tribal Government for use in Tribally owned vehicles, licensed or non-licensed.

The North Dakota motor vehicle fuel tax does not apply.

The Tribal motor vehicle fuel tax does not apply.

The Tribal Government may obtain a refund of tax charged in error.

A bulk sale on the Reservation to a Native American that is not enrolled on the Reservation of delivery, or a non-Native American consumer.

The North Dakota motor vehicle fuel tax applies.

The Tribal motor vehicle fuel tax does not apply.

The consumer may obtain a refund of the state tax used in non-licensed equipment for industrial or agricultural purposes.

Special Fuels Bulk Sales: (Including but not limited to dyed and undyed diesel and kerosene.)

A bulk sale of undyed fuel to a Native American enrolled on the Reservation of delivery.

The North Dakota special fuel tax does not apply.

The Tribal special fuel tax applies when the fuel is used in a licensed vehicle.

A bulk sale of dyed fuel to a Native American enrolled on the Reservation of delivery.

The North Dakota special fuel tax does not apply.

The Tribal special fuel tax does not apply.

A bulk sale to the Tribal Government for use in Tribally owned vehicles, licensed or non-licensed.

The North Dakota special fuel tax does not apply.

The Tribal special fuel tax does not apply.

The Tribal Government may obtain a refund of tax charged in error.

A bulk sale of undyed fuel to a Native American that is not enrolled on the Reservation of delivery, or a non-Native American consumer.

The North Dakota special fuel tax of \$0.23 per gallon applies.

The Tribal special fuel tax does not apply.

A bulk sale of dyed fuel to a Native American that is not enrolled on the Reservation of delivery, or a non-Native American consumer.

The North Dakota special fuel excise tax of \$0.04 per gallon applies when used for industrial or agricultural purposes. Special fuel (dyed) used for heating fuel is tax-free.

The Tribal special fuel tax does not apply.

For a comprehensive list of all fuel tax rates, please refer to the “North Dakota Fuel Tax Rates” document on our website at **Motor Fuel Tax in North Dakota (nd.gov)**.



Reporting Instructions

Basic reporting for Tribal and State reports are the same, exceptions for Tribal reporting follow. A separate Tribal suffix is assigned to each Reservation for reporting purposes.

Suppliers (bulk dealers) located on or off the Reservation:

Bulk sales delivered to Tribal members on the Reservation reported on Tribal Report - 100% Tribal Tax.

Report each fuel disbursement transaction for full loads using Schedule 5Q with Mode Code "J" and the actual Document Number and Transaction Date.

A summary disbursement transaction is allowed for multiple small fuel disbursements using Schedule 5Q with the required Mode Code "CE" and Document Number "Bulk". The Transaction Date is required to be the last day of the month.

See the Transfers section below to move fuel inventory between State and Tribal reports.

Bulk sales delivered to non-members on the Reservation reported on State Report - 100% State Tax. See instructions for State reporting off the Reservation.

Tribal fuel licenses are administered by the State.

Detail each fuel disbursement transaction using Schedule 5A (MVF) or Schedule 5 (SFD) with the actual Document Number and Transaction Date.

See the Transfers section below to move fuel inventory between State and Tribal reports.

Retailer "only" located on the Reservation:

Retailer only stations are required to have a special Tribal license issued by the State for information reporting purposes. This retailer license does not allow for purchases of tax-free fuel which is only allowed for licensed suppliers.

Detail each fuel receipt transaction using Schedule 1 (both MVF and SFD) with the actual Document Number and Transaction Date. The retailer is required to pay the tax to the supplier.

Disbursements of fuel are to be reported using Schedule 5Q. A summary transaction, which includes the total of all small retail fuel disbursements at the pump during a month instead of reporting each individual transaction, is utilized for reporting purposes. The Mode Code "GS", Document Number "Retail", and a Transaction Date of the last day of the month are required.

A second disbursement entry must be reported using Schedule 10G to report disbursed gallons from "tax paid inventory" to reduce the tax liability on the fuel report. The Mode Code "GS", Document Number "Sum", and a Transaction Date of the last day of the month are required. This second entry does not affect book inventories or gains and losses on the summary page of the fuel report. No taxes should be due on the retailer only fuel report.

Retailer/licensed supplier located on the Reservation:

A retailer/licensed supplier that conducts both retail and bulk fuel sales can report using one of two methods when the bulk tanks and retail tanks are not connected. Bulk tanks must contain tax free fuel for reporting all receipt, disbursement, and inventory activity. Once a reporting method has been selected it must be utilized each month.

Method 1 - The delivery of fuel from a bulk tank inventory to a retail tank inventory can be reported as taxable upon delivery creating a Tribal tax paid inventory at the retail location. This method effectively treats the retail station as an unrelated business and no additional reporting would be required after the delivery.

Your company must be reported as the seller for deliveries to the retail tanks on the Tribal Report's Receipt Schedule. Before any transfer of fuel disbursed from bulk inventory to the retail inventory, the fuel must have been originally reported as received tax free on the State report.

The State report must show a fuel disbursement for each delivery using Schedule 5A (MVF) or Schedule 5 (SFD). Report the purchaser Name and FEIN for your own company in each transaction.

See the Transfers section below to move fuel inventory between State and Tribal reports.

Method 2 - The delivery of fuel from a bulk tank inventory to a retail tank inventory can be delivered without tax at the time of delivery.

Ending physical inventory on the State report each month must include both the bulk tank inventory and the retail tank inventory.

A summary disbursement entry would be required to be reported on the Tribal Report for all retail sales to customers during the month using Schedule 5Q, Mode Code GS, and Document Number "Retail".

Transfers between State and Tribal reports for a bulk dealer with both a State and Tribal license.

All original fuel receipt transactions are required on the State report. The State and Tribal licenses held by a supplier are administered like those for separate entities for reporting purposes. The transfer of fuel volumes is reported as a disbursement on the State report and as a receipt on the Tribal report. The Tribal report should have a zero ending physical inventory.

The State report transfer disbursement – Report using Schedule 6, the purchaser name and FEIN for your own company, and the assigned Tribal license suffix.

The Tribal report transfer receipt – Report using Schedule 2, the seller name and FEIN for your own company, and the assigned State license suffix.

The document number used on both the State and Tribal reports is required to be the same based on your record keeping method.

Transfers of fuel during a month may be reported in a summarized entry on both the State and Tribal reports. The summarized entry should be reported using the Mode Code "J" and a document number other than "SUM".



Schools Located on North Dakota Indian Reservations Taxable/Nontaxable for Fuel Tax Purposes

Standing Rock Sioux Tribe - Fort Yates

Indian Schools - Nontaxable

Standing Rock Community Elementary, Ft. Yates
Standing Rock Community Grant HS, Ft. Yates
Sitting Bull College, Ft. Yates

Public/Nonpublic Schools - Taxable

Cannon Ball Elementary
Solen Public
Ft. Yates Public
Selfridge Public
St. Bernard Mission, Ft. Yates (nonpublic)

Three Affiliated Tribes - Fort Berthold

Indian Schools - Nontaxable

Fort Berthold Community College, New Town

Public/Nonpublic Schools - Taxable

Twin Buttes Elementary, Halliday
Mandaree Public
White Shield Public, Roseglen
Edwin Loe Elementary, New Town
New Town High School
Parshall Elementary
Parshall High School

Turtle Mountain Tribe

Indian Schools - Nontaxable

Ojibwa Indian, Belcourt (nonpublic)

Public/Nonpublic Schools - Taxable

Turtle Mt. Community Elementary, Belcourt
Turtle Mt. Community Middle, Belcourt
Turtle Mt. Community High School, Belcourt
St. Ann's Catholic, Belcourt (nonpublic)
Turtle Mt. Special Education Unit, Belcourt

Spirit Lake Tribe - Devils Lake Sioux - Fort Totten

Indian Schools - Nontaxable

Tate Topa Tribal, Ft. Totten
Cankdeska Cikana Community College, Ft. Totten
(previous name for college was Little Hoop)

Public/Nonpublic Schools - Taxable

Oberon Elementary
Warwick Public
Four Winds Community High School, Ft. Totten
Ft. Totten Special Education Unit, Ft. Totten

Indian Schools Not Located on Reservations

Indian Schools - Nontaxable

Theodore Jamerson Elementary School, Bismarck
Circle of Nations School (Wahpeton Indian), Wahpeton
Dunseith Day Elementary School, Dunseith
United Tribes Technical College, Bismarck

Additional Information

Motor Vehicle Fuel Blending

Gasoline and Ethanol/Alcohol Blending - Product Codes:

- Product code 065 = gasoline which has not been blended with ethanol/alcohol.
- Product code 079 = E-85 60-85% ethanol/alcohol blended with gasoline.
- Product code 241 = ethanol/alcohol which has not been blended with gasoline.
- Product code 124 = gasohol which is gasoline blended with ethanol/alcohol.

For Receipt Schedules

Use product code 124 to report:

- Gallons purchased at a terminal rack if the fuel is identified as a blended product (except if it is E-85) on the bill of lading.
- Gallons purchased from a seller who was the blender and who reports the transaction as a blended product on a disbursed Schedule.
- Gallons already blended (except E-85) when purchased below the rack.

Use product code 079 to report:

- Gallons purchased at a terminal rack if the fuel is identified as gasoline blended with 60% to 85% ethanol/alcohol.
- Gallons purchased from a seller who was the blender and who reports the transaction as an E-85 blend on a disbursed Schedule.
- Gallons already blended with 60% to 85% ethanol/alcohol when purchased below the rack.

Use separate product codes 065 and 241 to report:

- Gallons of gasoline for blending and ethanol/alcohol for blending purchased at a terminal rack from separate sellers.
- Gallons of gasoline for blending and ethanol/alcohol for blending purchased at a terminal rack from the same seller, and blended in the carrier's tanker at the terminal, when the products are listed as separate transactions on a bill of lading.
- Gallons of gasoline and ethanol/alcohol to be blended below the rack by the purchaser.

For Disbursement Schedules

Use product code 124 to report:

- Gallons disbursed at a terminal rack if the fuel is identified as a blended product on the bill of lading.
- Gallons already blended when sold below the rack.

Use product code 079 to report:

- Gallons disbursed at a terminal rack if the fuel is identified as gasoline blended with 60% to 85% ethanol/alcohol.
- Gallons already blended with 60% to 85% ethanol/alcohol when sold below the rack.

Use separate product codes 065 and 241 to report:

- Gallons of unblended gasoline sold either at or below the rack if the purchaser is the blender.
- Gallons of unblended ethanol/alcohol sold either at or below the rack if the purchaser is the blender or if the purchaser is going to use the product without blending it.
- Gallons of gasoline for blending and ethanol/alcohol for blending sold at a terminal rack by the same seller, and blended in the carrier's tanker at the terminal, when the products are listed as separate transactions on a bill of lading.

Special Fuel Blending

Clear or Dyed Diesel and Biodiesel Blending - Product Codes

For current reporting methods, “biodiesel” is used as a generic term for a special fuel produced from animal fats or plants, for blending with diesel fuel. “Soy oil” is a “biodiesel” produced from soybeans. Either product code can be used.

- Use product code 284 - undyed biodiesel. Use product code 290 - dyed biodiesel.
- Use product code 285 - soy oil.
- Use product code 160 - undyed diesel fuel blended with undyed biodiesel or soy oil.
- Use product code 228 - dyed diesel fuel blended with dyed biodiesel or soy oil.

For Receipt Schedules

Use product codes 284, 290, and 285 to report:

- Use product code 284 - undyed biodiesel. Use product code 290 - dyed biodiesel.
- Use product code 285 - soy oil.
- Use product code 160 - undyed diesel fuel blended with undyed biodiesel or soy oil.
- Use product code 228 - dyed diesel fuel blended with dyed biodiesel or soy oil.

Use product codes 160 and 228 to report:

- Gallons of blended products purchased at a terminal rack if the fuel is identified as a blended product on the bill of lading.
- Gallons of blended products purchased from a seller who was the blender and who reports the transactions as blended products on a disbursed Schedule.
- Gallons already blended when purchased below the rack.

For Disbursement Schedules

Use product codes 284, 290, and 285 to report:

- Gallons of unblended, undyed or dyed biodiesel or soy oil sold at a terminal rack to a supplier, distributor, or retailer for resale.
- Gallons of unblended, undyed or dyed biodiesel or soy oil sold below the rack to a supplier, distributor, or retailer for resale.

Use product codes 160 and 228 to report:

- Gallons of blended products sold at a terminal rack if the fuel is identified as a blended product on the bill of lading.
- Gallons of blended products sold to a purchaser who is the blender and who reports the transactions as blended products on a received Schedule.
- Gallons already blended when sold below the rack.
- Gallons sold to a consumer for blending.

Delivery Errors – Accidental Mixing - Buy-Backs – Adjustments

Contact the Office of State Tax Commissioner for instructions.

Pre-Sold Fuel to Consumers - Partial Delivery or No Delivery Made

Sellers need to be consistent in reporting these transactions.

Inventories

Physical inventory readings:

- All licensees are required by law to report their actual physical inventory readings for each product for each month.
- “Physical inventory reading” means a measurement of fuel available for distribution in a terminal, an underground storage tank, an above ground storage tank, or in a tank wagon, bulk delivery vehicle, railcar, barrel, drum, or other receptacle.
- Written records of physical inventory readings must be kept and must be retained for not less than three years and made available to the Office of State Tax Commissioner upon request.

Book inventories:

- Book inventories are used to determine gains and losses for each month. This is a computed inventory number only and does not reflect the actual gallons of fuel remaining at the end of a report period.

Gains and losses:

- Gains and losses are the differences between computed book inventories and the actual physical inventories as reported.
- The gains and losses are calculated on your reports.
- A reconciliation of the inventories and gains and losses will be conducted by the Office of State Tax Commissioner on an annual basis from July 1 - June 30. Losses in excess of allowable shrinkage will be billed at the rate of \$0.23 per gallon, regardless of the product.

New licensees purchasing remaining inventories from prior owner:

- Do not enter a beginning inventory on line 1 of the tax report.
- Report the gallons as purchases on the applicable Receipt Schedule.

Business close-outs selling remaining inventories:

- Report the gallons as sales on the applicable Disbursement Schedule.
- Advise the Office of State Tax Commissioner in writing of any other disposal of remaining inventories.

Hose flushing when switching from dyed diesel fuel to clear diesel fuel for deliveries:

- No allowances or inventory adjustments may be made for clear diesel fuel flushed out of hoses.
- No allowances or inventory adjustments may be made for dyed fuel flushed out of hoses. The clear fuel used for hose flushing remains subject to the rate of \$0.23 per gallon tax.

Documented losses and spills:

- Provide the Office of State Tax Commissioner with written documentation covering the investigation of documented losses to include documentation of any insurance recoveries. Such incidents would include spill, fire and flood. Instructions will then be given on how transactions should be reported.

Mixing of dyed diesel fuel with clear diesel fuel:

- Inventory transfers and adjustments are not allowed for clear fuel mixed with dyed fuel. Clear fuel mixed with dyed fuel remains subject to the rate of \$0.23 per gallon tax.

Other Sales

Sales of diesel fuel for use in school busses:

- Diesel fuel sold for use in school busses must be clear fuel which is subject to the \$0.23 per gallon tax. School busses are not allowed to use dyed fuel and submit the difference in tax between the \$0.04 and \$0.23 tax rates.

Sales on North Dakota Reservations:

- North Dakota has Tribal fuel tax agreements with the Standing Rock, Spirit Lake, Three Affiliated Tribes and Turtle Mountain Reservations.
- Motor vehicle and special fuel sales on these Reservations are subject to fuel tax at the same rate as other locations in North Dakota.
- All sales at retail locations and bulk sales to Tribal members enrolled on the Reservation are subject to the Tribal fuel tax agreement.
- Retailers and fuel dealers conducting sales on the Reservation are required to obtain a separate Tribal fuel license issued by the State and file the required monthly Tribal fuel tax reports.
- Bulk sales to Tribal agencies and Reservation residents that are not enrolled members can be reported on the North Dakota fuel tax report.

Contact the Office of State Tax Commissioner's office for additional information regarding sales subject to Tribal tax.

Fuel transactions with entities not licensed in North Dakota:

- If fuel is sold in North Dakota to a non-licensed dealer, the per gallon tax of \$0.23 must be charged and remitted.
- The special fuel excise tax of \$0.04 per gallon and the 2% rates do not apply to these transactions because the fuel is being sold directly to a dealer rather than directly to an end user or retailer.

The non-licensed dealer will not be able to obtain a tax refund or create a tax credit for future use on any taxes incurred prior to obtaining a license in North Dakota.

- Non-licensed retailers selling less than 250 gallons of LP per month must purchase tax-paid and pay the 2% excise tax. Any retailer selling LP for motor vehicle use must be licensed.
- An exception may be granted to a non-licensed business from another state making an occasional purchase in North Dakota, for export only, due to unavailability of the fuel in that dealer's state. The selling supplier or distributor must charge and remit the applicable North Dakota per gallon tax. The purchaser may be granted a refund of the North Dakota tax based upon proof that the exported fuel was reported, and tax was paid, to the state of import.

Refunds

Requirements for consumer refunds:

Taxpayers may qualify for different types of motor fuel tax refunds.

- Consumers who pay the \$0.23 per gallon motor vehicle fuel tax but use the fuel in non-licensed equipment for an agricultural, industrial, or governmental purpose may obtain a full refund.
- State and political subdivisions may obtain a full refund for all motor vehicle fuel used for construction, reconstruction, and maintenance of roads and highways.
- Emergency medical services operations and fire departments may obtain a full refund for motor vehicle fuel and special fuel used in ambulances and fire response vehicles. A refund may also be claimed for aviation fuel used in air ambulances.
- Consumers using undyed diesel in refrigeration units on a truck or trailer can receive a refund for the difference in tax that would be charged for dyed diesel.

To apply for one of these refunds, visit ND TAP to submit your refund claim electronically. All supporting documentation will need to be uploaded with your submission. You may choose to receive your refund in the form of a check or direct deposit.

Suppliers and distributors should be aware of the documentation requirements established by law for individuals or businesses seeking refunds of fuel taxes. Retailers not licensed by the Office of State Tax Commissioner may not be aware of these requirements and are not always providing the refund applicants with invoices or sales tickets that can be accepted as valid documentation. That being the case, we are asking licensed suppliers and distributors for their assistance in passing on this information to their own retail outlets and to independent retailers with whom you do business. The invoices or sales tickets must include the following:

- The seller's name and address (machine printed or rubber-stamped thereon).
- The date the fuel was purchased (month, day, year).
- The type of product (clearly identified).
- The number of gallons purchased.
- The name of the person or business purchasing the fuel and claiming a refund.

None of the above items are negotiable. Histories of the transactions, in lieu of invoices or sales tickets, may be provided. The histories must be prepared and certified by the sellers of the fuel and must include all the information required on an invoice or sales ticket. Fuel dealers are prohibited by law from preparing refund claims for consumers.

Improper Use of Dyed Fuel

Under North Dakota law, diesel fuel intended solely for non-highway purposes contains red dye. The improper use of dyed diesel fuel in a motor vehicle that is required to be licensed subjects the registered owner of the vehicle to a penalty. The penalty for the first violation is \$500 plus appropriate tax based on tank capacity.

All retailers must display a prescribed sticker on each pump from which they dispense dyed diesel fuel. The sticker advises consumers of the administrative fee for a violation of using dyed diesel fuel in a licensed vehicle. In addition, retailers are required to display a sticker notifying consumers that dyed diesel fuel is for off-road use only. Retailers are advised to replace these stickers when their condition has deteriorated to a point, they are not obvious to consumers. To receive the required sticker, please contact the North Dakota Petroleum Marketers Association at 701-223-3370.

Compliance Audits on Motor Fuel Reporting

By way of North Dakota Century Code (N.D.C.C.) § 57-43.1-17, the Office of State Tax Commissioner is allowed to conduct audits pertaining to motor fuel reporting for discrepancies by licensed distributors. These audits can be conducted for periods of up to three years prior to the most recently filed reporting period.

These audits allow the motor fuels compliance team to analyze and compare the reporting of suppliers, distributors, importers, and exporters against one another to discover discrepancies in reporting. When discrepancies are found, the company responsible is tasked with amending their returns so that the reported load(s) in question are brought into compliance.

If the load(s) in question are not amended and brought into compliance in a timely manner, it is at the discretion of the Office of State Tax Commissioner to assess the tax for gallonage not properly reported. The tax assessed for the gallonage is the full rate of \$0.23 per gallon, regardless of the type of fuel or means of sale.

Still Have Questions? Contact Us.

For questions, concerns, or further assistance about motor fuels, please contact the Office of State Tax Commissioner's Motor Fuel Division at the following:

Motor Fuel Tax Section
Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599
Phone: 701-328-2702
Email: fueltax@nd.gov