



MOTOR VEHICLE FUEL TAX REFUND R11 GOVERNMENT

A claim for a refund of motor vehicle fuel (gasoline/gasohol) taxes may be filed by any state agency 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. Any refund submission must be more than five dollars.

All motor fuel refunds must now be submitted electronically through the North Dakota Taxpayer Access Point (ND TAP) www.tax.nd.gov/tap

When Can a Claim be Filed?

- Any time between January 1 and June 30 of the year following that in which the fuel was purchased.
- Any time during the year the fuel was purchased when the refundable taxes reach \$400.00 or more.

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.

Licensed Motor Vehicle Defined

As mentioned above, fuel used in licensed motor vehicles do not qualify for this refund. Licensed motor vehicles mean any motor vehicle required to be licensed to travel any distance upon public roads or highways.

Please note: 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

You must scan and attach copies of all relevant invoices or sales tickets detailing your fuel purchases to submit your claim. These documents must have been created 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 fuel purchased.
- The number of gallons of motor vehicle fuel purchased.
- Your name or your business name.

In addition, there should be a document number on the invoice or sales ticket. Invoices, sales tickets, or certified listings that do not contain the required information will not be accepted and the entire claim may be denied.

Certified Histories – An Alternative to Invoices or Sales Tickets

In lieu of individual invoices, you may submit a certified history detailing the required information. Certified histories must be prepared by the seller of the fuel and should detail each purchase of fuel for which a refund is being claimed. The history must include a certification statement 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, if needed.

Completing the Equipment Schedule

To be able to submit your R11 Government Fuel Refund, you must complete the Equipment Schedule to verify the eligibility of gasoline gallons used.

A listing of all qualifying equipment that consumed the gasoline being reported must be supplied with the following information:

- Type of gas-powered equipment – for example, loader, dump truck
- Brand/Manufacturer – for example, Ford, International
- Model Number
- Hours the machine was operated OR miles driven during the year
- Amount of fuel consumed by that equipment
- Brief description of how the equipment was used – for example, road construction, plowing snow, street maintenance

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

Your refund can not be submitted unless this schedule is fully completed.

Audit

All tax refund claims may be subject to audit by the Office of State Tax Commissioner. An audit may be conducted any time within three years after the due date of the claim. If your claim is selected for audit, you will be required to provide any additional information to verify that the claim was true and correct.

Contact Information

For more information on motor fuel refunds or if you have questions concerning the claim or the invoices, please contact the Motor Fuel Tax Section at 701-328-2702 or email fueltax@nd.gov.