



**SPECIAL FUEL TAX CLAIM FOR REFUND BY  
NONLICENSED RETAILER**  
OFFICE OF STATE TAX COMMISSIONER  
SFN 22922 (3-2022)

**2022**

Name of Retailer			Federal Identification Number	
Address			Telephone Number	
City	State	ZIP Code	Email	

An agency of the Government of the United States is not subject to the North Dakota special fuel taxes. If fuel taxes are paid by a retailer to a supplier or distributor, and non-taxed sales are made to a Federal agency, the taxes are fully refundable to the retailer. A claim for refund may be filed at the following times:

- a. Between January 1, 2023 and June 30, 2023 of the year following the year during which the fuel was purchased.
- 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 fuel sold in 2022 must be filed no later than June 30, 2023.

**Claimant's Declaration of Eligibility:**

The claimant is a retailer and does not have an active special fuel tax license.  
The North Dakota special fuel taxes billed to a Federal Agency were not paid by that agency.  
The claimant has paid the North Dakota tax to a licensed special fuel supplier or distributor.

**Verification of Eligibility:**

The claimant must provide detailed proof of purchase and proof of tax payments with each claim. The proof may be in the form of individual invoices or a certified listing. The information must include:

- The retailer's name and address (city and state).
- The name of the Federal agency by whom the fuel was purchased.
- The date the fuel was purchased.
- The type of product purchased.
- The number of gallons purchased.

**PROVIDE THE NAME OF THE SUPPLIER OR DISTRIBUTOR TO WHOM THE TAX WAS PAID:**

**Refund Calculation:**

1. Enter total gallons of <b>special fuel (clear diesel)</b> purchased .....		0
2. <b>Refund Payable</b> - \$.23 times Line 1.....	\$	

**If You Need Assistance:**

If there are questions concerning the claim, please contact the Motor Fuel Tax Section at 701-328-2702.

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 report, including any accompanying attachments, has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

Signature of Authorized Official (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**