



SPECIAL FUEL TAX CLAIM FOR REFUND BY EMS
OFFICE OF STATE TAX COMMISSIONER
SFN 22904 (Rev. 3-2022)

2022

Name	Federal Employer Identification Number	
Address	For Period From: Month Through Month	
City	State	ZIP Code

**Please Read Instructions
Before Completing Form**

When To File Claim

A claim for a refund of special fuel (**clear diesel**) taxes of \$5.00 or more may be filed by an operator of an emergency medical services operation **for fuel used in ambulances**. This does not include fuel used in multi-purpose vehicles, non-ambulance hospital or nursing home vehicles.

A claim covering tax on special fuel purchased during the calendar year 2022 may be filed:

- Any time between January 1, 2023 and June 30, 2023; or
- 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 special fuel (*clear diesel*) purchased in 2022 must be filed no later than June 30, 2023.

Refund Calculations

ORIGINAL INVOICES OR A CERTIFIED HISTORY MUST BE ATTACHED

	Round Gallons To Nearest Gallon	
1. Enter total gallons of special fuel (clear diesel) purchased0
2. Enter the total gallons from Line 1 used in ineligible vehicles0
3. Subtract Line 2 from Line 10
4. Refund payable: Compute tax of \$.23 times Line 3	\$	

I declare, by signature below, that I am the operator of an emergency medical services operation licensed under North Dakota Century Code ch. 23-27.

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 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.

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 57-43.2-04.5, 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.

Signature of Claimant (<i>Mandatory</i>)	Date	Claimant Telephone Number
Signature of Preparer other than Claimant	Date	Email

**Mail to: Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, North Dakota 58505-0599**

Emergency Medical Services

An operator of an emergency medical services operation may claim a refund of state special fuel taxes on fuel used in a vehicle specifically for an emergency medical service operation.

North Dakota Century Code Ch. 23-27-02.3 defines **emergency medical services operation** as an entity licensed to offer and provide emergency medical services by emergency medical services personnel with physician oversight. The term includes basic life support ambulance services, advanced life support ambulance services, air ambulance services, and quick-response unit services.

Non-Qualified Use

Refunds are not allowed on fuel used in multi-purpose vehicles owned by municipalities or non-ambulance hospital and nursing home vehicles.

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 that 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;
- The name of the claimant.

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

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 during the calendar year. (Do not include dyed diesel fuel, gasoline or propane purchases.)

Line 2: Enter the number of gallons reported on line 1 that were used in ineligible vehicles.

Line 3: Subtract line 2 from line 1 to compute the net gallons on which the refund is based.

Line 4: Compute the tax paid on the net gallons subject to refund. Multiply \$.23 times the gallons on line 3.

If You Need Assistance

If there are questions concerning the claim or the invoices, please contact the Motor Fuel Tax Section at 701-328-2702 or fueltax@nd.gov.