



**SPECIAL FUEL TAX CLAIM FOR REFUND  
REFRIGERATION**  
OFFICE OF STATE TAX COMMISSIONER  
SFN 22930 (3-2022)

**Form R11  
2022**

For Period From \_\_\_\_\_ Through \_\_\_\_\_  
Month Month

Name		Social Security Number or Federal Identification Number	
Address		Telephone Number	
City	State	ZIP Code	Email

A claim for refund of North Dakota **special fuel (clear diesel)** taxes of \$5.00 or more may be filed by consumers using the fuel for a refrigeration unit that has a separate supply tank on a truck or trailer. A claim covering tax on special fuel purchased during calendar year 2022, 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.  
**If option "c" or option "d" applies, please check the applicable box.**

- c. Any time during the year the fuel was purchased if the person has gone out of business.
  - d. Any time during the year the fuel was purchased if the person will not be making additional purchases subject to a tax refund.
- Note - The claim for a refund of taxes paid on 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 <b>clear diesel</b> purchased and delivered into the supply tank of a refrigeration unit.....		0
2. Compute tax of <b>\$.23 times Line 1</b> .....	\$	
3. Enter the mandatory deduction of <b>\$.04 times the gallons on Line 1</b> .....	\$	
4. <b>Refund payable:</b> Subtract Line 3 from Line 2 .....	\$	

**If You Need Assistance:**

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

I declare, by signature below, that the fuel claimed on this form was put into the supply tank of a refrigeration unit and I am entitled to a special fuel tax refund. I further 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 documents, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete claim.

Signature of Claimant (Mandatory)	Date	Claimant's Telephone Number
Signature of Preparer Other Than Claimant	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, 57-43.1-04, and 57-43.2-04.6, 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, North Dakota 58505-0599**

### **Refrigeration Units With Separate Supply Tanks**

A consumer who buys or uses special fuel subject to tax imposed under N.D.C.C. § 57-43.2-02 for a refrigeration unit that has a separate supply tank on a truck or trailer may claim a refund of state special fuel taxes on fuel. The tax imposed under N.D.C.C. § 57-43.2-03 must be deducted from the refund.

### **Non-Qualified Use**

Refunds are not allowed on fuel used by refrigeration units that do not have a supply tank separate from the truck or trailer.

### **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.

**Documentation must indicate that the fuel was delivered into the supply tank of a refrigeration unit.**

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 and delivered into the supply tank of a refrigeration unit during the calendar year. (Do not include dyed diesel fuel, gasoline or propane purchases.)

**Line 2:** Compute tax by multiplying \$.23 times the gallons on line 1.

**Line 3:** Enter the mandatory deduction of \$.04 times gallons on line 1.

**Line 4:** Refund payable: Subtract line 3 from line 2.

#### **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](mailto:fueltax@nd.gov).