

Signature of Preparer Other Than Taxpayer

# **■** SPECIAL FUEL TAX REPORT

OFFICE OF STATE TAX COMMISSIONER SFN 22942 (2-2020)



						ND		
Reporting Period - Month and Year		Check i	SFD					
Business Name (as it appears on your license)				Telephone Number		FEIN	Suffix	
Address	City		State	ZIP Code		License Number	<u> </u>	-
This report is due on or before the 25th of the month	Column A	Column B	Column C	Column D	Column E	Column F	Column G	1
Mail to: Office of State Tax Commissioner	CNG	Undyed	Dyed	Other Heating	Unblended	Other		1
600 E. Boulevard Ave., Dept. 127 Bismarck ND 58505-0599	Compressed Natural Gas (CNG)	Diesel Fuel & Biodiesel/Sov	Diesel Fuel & Biodiesel/Soy	Kerosene Waste Oil	Dyed & Undyed B99/B100	Blending Components	Column	1
Check box to cancel license	Liquid Natural	Blended with	Blended with		& Soy Oil	Components	Totals	
Attach license. Cancellation date	Gas (LNG) Product 224, 225	Diesel Fuel Product 160	Diesel Fuel Product 228	Product 072, 142, 091	Product 284, 285, 290	Product 122		
~~Do not make an entry in a shaded area~~	, , , , , , , , , , , , , , , , , , , ,			,				
1. Inventory forward = last month's line 12 entries								1.
2. Gallons mfg., purchased, imported = Schedules 1+2+3+2	2A							2
3. Product transfers (+ or -) within tax type SFD								3.
4. Gallons taxable at \$.23 per gallon = Schedules 5+5Q								4.
5. Gallons from \$.23 per gal. tax-pd. inven. = Schedule 10G								5
6. Net gallons taxable at \$.23 per gallon = lines 4-5								6
7. Gallons taxable \$.00/gallon = Sch. 10A Heating Fuel or LN	IG							7
8. Gallons taxable \$.04 per gallon = Schedules 5X+5Y								8
9. Gallons ND non-taxable = total of Schedules 6+7+10F								9
10. Gallons ND tax-exempt = Schedules 8+10								10
11. Book inventory = lines 1+2+3-4-7-8-9-10								11
12. Ending physical inventory								12
13. Gain or (Losses) = line 12 minus line 11								13
			_					
14. Tax due at \$.23 per gallon = $$.23 x line 6 \dots$							\$	14
15. Tax due at $\$.00$ per gallon = $.00 \times 100 \times 100$ x line 7							\$	15
16. Tax due at \$.04 per gallon = .04 x line 8							\$	16
17. Tax subject to allowance = lines 14+15+16							\$	17
18. Collection allowance = $.01 \times 10^{-10} = 10^{-10} $							\$	18
19. Total tax due = lines 17-18	For line	s 1 through 16	, enter the total	of Columns A th	rough F in Col	umn G	\$	19
20. Penalty = $.05 \times 100 = 19 \text{ (minimum $5.00)} \dots$		For li	ines 17 through	23, use Column	G only		\$	20
21. Interest = .01 per month x line 19							\$	21
22. Insp. Fees = total of Col. G - Col. A (lines 6+7+8+10 x .0002	25)						\$	22
23. Tax Due = lines 19+20+21+22							\$	23
I declare under the penalties of North Dakota Century Code § accompanying schedules and statements, has been examined					eturn.	Il matter, that this	return, including any	
Signature of Taxpayer	Title		Da	ate	<b>□  ND-</b>			

Date

SFD

Email

## **SPECIAL FUEL SCHEDULE OF GALLONS RECEIVED**

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(Submit With Special Fuel Tax Report SFD - SFN 22942 (2-2020) Excel)

Check if Amended Report □

Business Name	Federal Employer Identificat	ion Number   Suff	ix License N	umber	Reporting Period -	Month and Year
Schedule Types:	Product	Types:			ı	Mode Codes:
1 - Gallons received in North Dakota - tax pa	id 072	Kerosene - Dy	e Added	224 Compressed Natural Gas (CN	G)	<b>J</b> Truck
2 - Gallons received in North Dakota - tax NO	T paid 091	Waste Oil		225 Liquid Natural Gas (LNG)		<b>R</b> Railroad
2A - Gallons received from terminals, refinerio	es, tax 122	Blending Comp	onents	228 Diesel Fuel - Dye Added		<b>B</b> Barge
NOT paid	142	Kerosene - Un	dyed	284 Biodiesel - Undyed (B100)		<b>PL</b> Pipeline
3 - Gallons imported into North Dakota by yo	our 160	Diesel Fuel - U	ndyed	<b>285</b> Soy Oil		<b>S</b> Ship
business - tax NOT paid			•	290 Biodiesel - Dye Added (B100	)	·
- Opt	ional Field			,	•	

Sch. Type	Pro. Type	(1) Carrier Name	(2) Carrier FEIN	(3) Mode	Poi	4) nt of Destination	(5) Purchased From (Seller Name)	(6) Seller FEIN	Suffix	(7) Transaction Date	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
								•			Totals			

## SPECIAL FUEL SCHEDULE OF GALLONS DISBURSED

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Check if Amended Report  $\Box$ 

Business Name	Federal Employer Identification Number   Suffix	License Number	Reporting Period - Month and Year
Schedule Types:  5 - Gallons sold to retailers for resale - \$.23  5Q - Gallons sold to consumers, or used - \$.25  5X - Gallons sold to consumers, or used - \$.05  5Y - Gallons sold to railroads - \$.04 per gallo  6 - Gallons sold to licensed suppliers or dist  7 - Gallons exported out of North Dakota by  8 - Gallons sold to agencies of the U.S. Gove  10 - Gallons sold to Native Americans - tax-e  10A - Gallons sold for Heating Fuel OR LNG (A  10F - Gallons delivered to tax-free storage, or  10G - Gallons sold from tax-paid inventory	3 per gallon taxable 4 per gallon taxable n taxable ributors for resale - non-taxable your business to - non-taxable rnment - tax-exempt (or tax credit ta xempt g.Indus,RR) Tax-exempt	228 Diesel Fuel - Dye A 284 Biodiesel - Undyed 285 Soy Oil	R Railroad B Barge PL Pipeline d S Ship GS Gas Station (LNG) (LNG) dded (B100)

Sch. Type	Pro. Type	(1) Carrier Name	(2) Carrier FEIN	(3) Mode	( Poi Origin	4) nt of Destination	(5) Sold To (Purchaser Name)	(6) Purchaser FEIN	<b>r</b> Suffix	(7) Transaction Date	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
			1	1		<u> </u>		•		<u> </u>				

Totals

If you are paper filing your tax report and schedules and are paying tax due by check, please mail the following:

- Original, signed tax report and schedules
- Completed payment voucher (below)
- Check payable to the ND State Tax Commissioner

Electronic filing and payment options are available. Please go to **www.tax.nd.gov/tap** for more information.

Please cut along perforation and return bottom portion along with payment

#### FORM ND-SFD - SPECIAL FUELS TAX REPORT PAYMENT VOUCHER

North Dakota Office of State Tax Commissioner SFN 22942 (2-2020)

Business Name (as it appears on the fuel license)
Mailing Address
City, State, ZIP Code

Federal Employer
Identification Number . . . ▶

Period Ending
(mm/dd/yyyy) . . . . . . ▶

Payment Amount ▶ \$

- Reports and payments due on the 25th day of the month following the report period
- Mail payment and voucher to: Office of State Tax Commissioner

Office of State Tax Commissioner 600 E. Boulevard Ave., Dept. 127 Bismarck, ND 58505-0599 Make payable to:
 ND State Tax Commissioner

SFD