



Canadian residents may qualify for a refund of North Dakota sales tax!

The State of North Dakota offers Canadian residents the opportunity to request a refund of the North Dakota sales tax they paid on certain purchases.

ELIGIBILITY REQUIREMENTS

Eligible Individuals

Canadian residents who make taxable purchases in North Dakota may be eligible for a refund of the North Dakota sales tax paid. The refund is available to Canadian residents only. Businesses are not eligible.

Eligible Purchases

The refund is available on goods that are consumed or used permanently outside of North Dakota, such as appliances, jewelry, clothing, etc. Refunds will be issued only when qualifying purchases are completed while the Canadian resident is physically in North Dakota. A purchase is considered completed in North Dakota if payment is made while the Canadian resident is in North Dakota. Online and telephone purchases do not qualify if the order is placed and paid for in Canada or any other state.

Motorized Vehicles

Purchases of boats or other motorized vehicles must include a copy of export documentation verifying that the purchased item is exported from North Dakota to Canada.

Hotels/Restaurants

Purchases of items consumed in North Dakota (such as hotel accommodations, restaurant receipts and admissions to events) do not qualify for a refund of sales tax.

Purchase Amount

There are two minimum purchase amount requirements:

1. Each receipt must be for a minimum of \$25.00 in taxable purchases. The receipt may include multiple items in order to reach the minimum.
2. Your refund request must be for a minimum of \$15.00 of refundable tax for each calendar year. The calendar year is January through December.

APPLICATION PROCESS

To apply for the Canadian refund of sales tax refund, you need to submit your sales tax refund claim online using our secure electronic application.

To access, go to the Office of State Tax Commissioner's website at www.nd.gov/tax, select "For Individuals," click on the ND Canadian Refund Online Application icon, and then select "Apply."

Your information is completely safe and secure. All information is viewable only by you and the Office of State Tax Commissioner staff.

The online process starts when you enter your demographic information. The Office of State Tax Commissioner uses this information to identify



each requester and to maintain a history of your refund requests.

- Enter your Social Insurance Number, name, address, telephone number and email address, and choose "Add Information."
- Enter the purchase date, purchase type, store name, city, taxable value and tax paid. Click on "Add Receipt Information." Continue entering receipts until all receipts are entered.
- After all receipts are entered, choose "Create Receipt Printout and Finalize Refund." A pop up box will ask if you have read and agree to the terms and conditions. You must click on the "Agree" box and then choose "OK" to finalize your refund request.
- A confirmation page with a unique CR number will be generated. Print the confirmation page, attach the original receipts (photocopies and duplicates will not be approved), and mail to the North Dakota Office of State Tax Commissioner. If original receipts are not attached to the confirmation page, the refund request will not be processed.

The online refund application does not allow you to stop or save a partially-completed refund requests. The process needs to be completed or the data will be lost and a new request will need to be generated.

REQUIRED RECEIPTS

Original receipts must be submitted. Receipts must include a description of the items purchased, the store name, amount paid and the purchase date. The receipt must identify the amount of tax paid. Receipts must be submitted within three (3) years of purchase date. Only receipts for purchases made within North Dakota qualify.

Receipts that include returned items must have the return receipt attached.

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If you submit a receipt that includes an item that is not picked up at the time of purchase, you must provide proof of export. Proof of export is a copy of the customs document received at border crossing. Examples are: Menards receipt with item marked as "Pick" or a Lowe's receipt with item marked as "Pick Up Later." Please do not alter receipts by highlighting, crossing out items, or writing over faded ink. This could result in a denial of the refund.

CHECK THE STATUS OF YOUR REFUND REQUEST

Once you have submitted a request for refund, you may check the status of your request using the Canadian Refund Online Application.

- Choose "View Existing Refunds."
- Choose either "Social Insurance Number" or "Confirmation Number."
- Enter your last name and either the Social Insurance Number or Confirmation Number.
- Choose "View Refund."
- The status will show either submitted or processed.
- If processed, choose "Select," found on the left side of the Confirmation Number.
- This page will reflect the receipts that you submitted for a refund and the denial reasons, if any.

The Office of State Tax Commissioner will not send notices of denials as the information is available online.

SECURE WEBSITE

The Canadian Refund Online Application is a secure website. We have designed the system with the latest technology in order to keep your personal information completely safe and secure. All information is viewable only by you and the Office of State Tax Commissioner staff.



MORE INFORMATION

You can find more information about the Canadian Refund of North Dakota sales tax, including instructions and the secure online application, on the Office of State Tax Commissioner's website at www.nd.gov/tax, select "For Individuals" and click on the ND Canadian Refund Online Application icon. Or contact us at the information below:



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CANADIAN REFUND

OF NORTH DAKOTA SALES TAX



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