



If you are a Canadian resident you might 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.

Who is eligible for the refund?

If you are a Canadian resident and you make taxable purchases in North Dakota, you might be eligible for a refund of the North Dakota sales tax that you paid. The refund is available to Canadian residents only. Businesses are not eligible.

What purchases are eligible for a refund?

The refund is available on goods that are consumed or used permanently outside of North Dakota, such as appliances, jewelry, clothing, etc. Purchases, such as hotel rooms, restaurant purchases, and admission to events, are not eligible for a refund of sales tax. Only purchases made in North Dakota qualify.

Do Internet purchases qualify?

Your Internet purchase may qualify. If you include an Internet purchase on your claim for refund, you must include the screen print or e-mail that identifies each item and you must include the original packing slip that identifies the items received in North Dakota.

Is there a minimum amount that is eligible for refund?

Yes. You will need to meet two minimum 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 \$25.00 minimum.
- 2) Your refund request must be for a minimum of \$15.00 of **refundable tax**. The \$15.00 minimum tax amount is based on a calendar year. And you have three years from the purchase date on the receipt in which to submit a refund request.

How do I apply for the Canadian Refund of Sales Tax?

Prior to July 1, 2009, you would apply for a North Dakota sales tax refund by completing a paper form and attaching the supporting receipts. Beginning July 1, 2009, an electronic process is used in place of the paper form - the paper form is not accepted.

Effective July 1, 2009, to apply for the sales tax refund, you need to submit your sales tax refund claim online using a secure electronic form. The electronic method is accessed from the Tax Department's web site at www.nd.gov/tax.



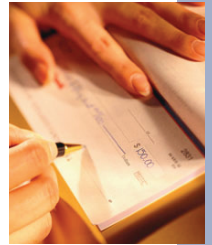
How will the new electronic process benefit me?

Applying online will speed up the processing of the refund request because it by-passes the manual review processes. This means that your refund is issued more quickly.

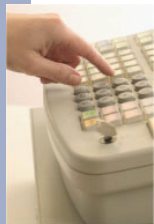
When you submit your request electronically, the data is automatically entered into the Tax Department computer system. Once your request is submitted, it prompts the Tax Department to start reviewing the application while waiting for the supporting receipts to arrive in the mail. When the Tax Department receives your paper receipts and signature page generated by the online system, the Department will finalize processing of your refund request. This means you receive your refund much more quickly than you would if you filed a paper form.

Another benefit of filing online is that your request is more accurate because the computer system automatically reviews your entries for common math errors.

By using the online system the Tax Department is able to quickly determine eligibility of your receipts. This will allow you the ability to track the status of your claim and find out if an invoice is accepted or rejected.



How do I get started using the electronic refund process?



The electronic Canadian Refund application is available on the Tax Department's web site at www.nd.gov/tax.

To use the electronic refund process, you will simply enter your refund claim through the secure portion of the Department's web site.

The web site contains a series of pages that are used to gather specific information that the Department needs in order to issue your refund. The online process starts when you enter your demographic information. This information is used by the Tax Department to identify you and to maintain a history of your refund requests.

After you enter your personal information, you will then need to enter each receipt that you want considered for a refund. The online claim form is designed to accept multiple receipts.

When you finish entering your claim into the secure web site, a refund confirmation page is generated. You will need to print the confirmation page. Sign the page, attach the original invoices that you used in your refund request, and mail the confirmation page and receipts to the North Dakota Office of State Tax Commissioner.



Is the online process safe?

Yes, the Canadian Refund Online application is a secure web site. We have designed the system with the latest technology in order to keep your personal information completely safe and secure. All transactions and information is viewable only by you and the Tax Department staff.

Where can I find more information about the Canadian Refund of Sales Tax?

You will find more information about the Canadian Refund of North Dakota sales tax, including instructions and the secure online application, on the Tax Department web site at www.nd.gov/tax.

Or contact the Department:

Email ...taxregistration@nd.gov

Phone701.328.1241

TDD800.366.6888

Or write:

Office of State Tax Commissioner

PO Box 5527

Bismarck ND 58506-5527

Canadian Request for Refunds North Dakota Sales Tax

Electronic Filing Method

Frequently Asked Questions