

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:

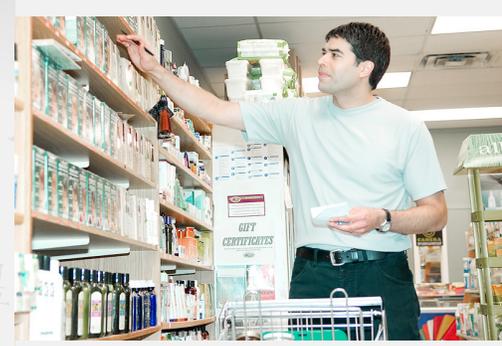
1. Each receipt must be for a minimum of \$25.00 in taxable purchases.
2. Your refund request must be for a minimum of \$15.00 of refundable tax for each calendar year. The calendar year is January through December.

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.

Please do not alter receipts by highlighting, crossing out items, or writing over faded ink. This could result in a denial of the refund. Receipts that include returned items must have the return receipt attached.

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."



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 Office of State Tax Commissioner uses this information to identify each requester and to maintain a history of your refund requests.

- Select "Enter New Refund."
- Read through the claim information to verify that your receipt(s) qualify, then select "Next" at the bottom right.
- Enter the social insurance number, first name and last name of the person requesting the refund (claimant).
- Enter the claimant's address and select "Next." This will be where the refund is sent once it is processed.
- Select "Add Receipt" to start adding receipt detail (purchase date, purchase type, store name, city, taxable value and tax paid) then select "Add."
- Continue selecting "Add Receipt" and entering receipt detail until you have entered all of your receipts.
- Select "Next" once you have entered all receipts.
- Review the information, select the box to confirm your request, then select "Next."
- Enter the contact information for the claimant and select "Submit."

You can save your refund claim request as you go by selecting "Save Draft."

To go back to a saved refund request using the Canadian Refund Online Application:

- Select "Complete A Saved Refund."
- Enter your email address and confirmation code, then select "Search."
- Select "Edit Submission" to review the information you have already submitted and continue completing the request. Select "Next" on each screen to go through the five steps of the request.

CHECK THE STATUS OF YOUR REFUND REQUEST

Once you have submitted a request for refund, you may check the status of your request by using the Canadian Refund Online Application. Select "View Previous Refund," enter the primary claimants last name and social insurance number, then select "Next" to view a list of all refund claims submitted by this claimant for the last three years. You will also be able to tell from this page if the claim has been processed and the dollar amount of the refund. To view the claim detail, select the check box to the left of a claim then select "Next."

Please note, you can only view one claim at a time.

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 you may contact us:



OFFICE OF STATE TAX COMMISSIONER

PO BOX 5527 · BISMARCK, ND 58506-5527

701.328.1241 · TAXREGISTRATION@ND.GOV · WWW.ND.GOV/TAX