North Dakota Office of State Tax Commissioner
Claim for Refund
Local Sales Tax Paid Beyond Maximum Tax
(not to be used for incentive exemptions or to amend a sales tax return)

- **Attach supporting documents**
- **Read instructions**

Name	Social Security Number or Federal Employer Identification Number
Address	

City	State	Zip Code

To obtain a refund of city or county sales and use taxes, list qualifying purchases on which you have remitted payment to the seller. To qualify, the local tax paid on each purchase must be in excess of the defined city or county maximum tax. A claim for refund must be postmarked no later than three years from the date of the invoice. See instructions on back.

Note: Enter one invoice per line. Copies of all invoice(s) must be provided with refund claim.

INVOICE DATE	INVOICE NUMBER	SELLER'S NAME	INVOICE DATE	INVOICE NUMBER	SELLER'S NAME

If you have additional transactions to report, list on separate schedule and attach to Claim for Refund.

Copies of all invoices must accompany your request. Questions regarding the refund of tax may be directed to the Sales & Special Taxes at 701.328.1246 or salestax@nd.gov.

Under penalties of law, I declare that the amount of city or county sales or use tax for which I am submitting this claim for refund has NOT been refunded or credited to me by the Office of State Tax Commissioner or the seller to whom the tax was previously paid. If a duplicate payment is received, I will immediately send payment for such duplicate payment to the North Dakota Office of State Tax Commissioner.

_____   _____   _____
Taxpayer Signature   Date   Phone Number

Mail To: North Dakota Office of State Tax Commissioner
Sales & Special Taxes
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599

Contact: Phone: 701.328.1246
E-mail: salestax@nd.gov
Web site: www.nd.gov/tax

Instructions for Claim for Refund Local Sales and Use Tax Paid Beyond Maximum Tax

WHO MAY FILE. <u>Any person who has made a taxable purchase of tangible personal property from one of the following cities or counties and paid the retailer local tax beyond the maximum tax</u>. The Maximum Tax is the maximum amount of local tax that could apply to a single transaction. The maximum tax amount (refund cap) allows purchasers to obtain a refund of the local tax paid to the retailer in excess of the maximum tax amount. Retailers may elect to collect the total local tax amount or collect up to the maximum tax amount, but must be consistent in the method they choose. When retailers collect the total local tax on the selling price and the local tax exceeds the maximum tax, purchasers may apply to the Tax Commissioner for a refund of the excess amount. Retailers may choose to issue a refund directly to the purchaser in the amount due. If this occurs, no refund would be due from the Office of State Tax Commissioner.

Local Maximum Tax Amounts: Local Maximum Tax applies to each individual purchase (invoice) unless otherwise specified.

* Only cities and counties who impose a maximum tax are listed below.

City/County	Maximum Tax*	City/County	Maximum Tax*	City/County	Maximum Tax*
Aneta	$25/sale	Hankinson	$50/sale	Munich	$25/sale
Ashley	$25/sale	Hannaford	$50/sale	Napoleon	$50/sale
Beach	$25/sale	Harvey	$25/sale prior to 1/1/15	Neche	$50/sale
Berthold	$25/sale		$50/sale after 1/1/15	New England	$100/sale
Beulah	$25/sale	Hatton	$25/sale	New Leipzig	$25/sale
Bismarck	$25/sale prior to 4/1/19	Hazelton	$35/sale	New Rockford	$50/sale
	$37.50/sale after 4/1/19	Hazen	$25/sale	New Town	$25/sale
Bottineau	$50/sale	Hettinger	$37.50/sale	Northwood	$37.50/sale
Bowman	$25/sale prior to 1/1/19	Hillsboro	$50/sale	Oakes	$25/sale
	$50/sale after 1/1/19	Hoople	$25/sale	Page	$50/sale
Buffalo	$25/sale	Hope	$50/sale	Pembina	$50/sale
Carpio	$25/sale	Jamestown	$50/sale prior to 1/1/20	Portland	$50/sale
Carrington	$25/sale		$75/sale after 1/1/20	Powers Lake	$25/sale
Carson	$25/sale	Kenmare	$50/sale	Reeder	$25/sale
Casselton	$25/sale	Kindred	$50/sale	Richardton	$100/sale
Cavalier	$37.50/sale	Kulm	$50/sale	Rolette	$25/sale
Cooperstown	$50/sale prior to 1/1/19	LaMoure	$50/sale	Rolla	$25/sale
	No Max Tax after 1/1/19	Langdon	$50/sale	Rugby	$25/sale
Crosby	$75/sale prior to 1/1/19	Larimore	$25/sale prior to 7/1/19	Scranton	$25/sale
	No Max tax after 1/1/19		$50/sale after 7/1/19	St. John	$25/sale
Devils Lake	$25/sale	Lidgerwood	$25/sale	Stanley	$25/sale
Dickinson	$37.50/sale prior to 7/1/17	Lincoln	$25/sale	Tower City	$25/sale
	$100/sale after 7/1/17	Linton	$250/sale	Towner	$25/sale
Drayton	$25/sale	Lisbon	$50/sale prior to 10/1/18	Turtle Lake	$50/sale
Dunseith	$25/sale		$62.50/sale after 10/1/18	Valley City	$62.50/sale
Edinburg	$25/sale	Maddock	$25/sale	Velva	$25/sale
Edgeley	$50/sale	Mandan	$25/sale	Wahpeton	$50/sale
Elgin	$25/sale	Mapleton	$25/sale	Walhalla	$50/sale
Ellendale	$25/sale prior to 1/1/17	Max	$25/sale	Watford City	$25/sale prior to 9/30/18
	$50/sale after 1/1/17	Mayville	$50/sale		No Max Tax after 10/1/18
	No Max Tax after 7/1/18	McClusky	$25/sale	Westhope	$25/sale
Fargo	$50/sale	McVille	$50/sale	Williston	$50/sale
Fessenden	$50/sale	Medora	$25/single unit purchase	Wilton	$50/sale
Finley	$50/sale	Michigan	$25/sale	Wimbledon	$25/sale
Fort Ransom	$25/sale	Milnor	$25/sale	Woodworth	$30/sale
Garrison	$50/sale	Minot	No Max Tax	Walsh County	$25/sale
Glenburn	$25/sale		prior to 1/1/15	Steele County	$25/sale
Glen Ullin	$25/sale		$100/sale after 1/1/15	Burleigh County	$25/sale
Grand Forks	$56.25/sale	Minto	$25/sale	Morton County	$25/sale
Grenora	$25/sale	Mohall	$25/sale	Cass County	$12.50/sale
Halliday	$25/sale	Mott	$25/sale	Ward County	$12.50/sale
				Hettinger County	$25/sale

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EXAMPLE: Customer purchases furniture from ABC Furniture Store, located in Bismarck, ND The selling price for the furniture as follows: $3,000 for living room furniture, $3,000 for bedroom set, and $100 delivery charge. Total taxable purchase price - $6,100.

Point of Sale:	Bismarck	Taxable Sales Amount:	$ 6,100
Invoice Date:	10/1/2014	State sales tax (5%)	305
Invoice Number:	ZZ12345	Bismarck city sales tax (1 percent)	61
Seller:	ABC Furniture Store	Burleigh county sales tax (.5 percent)	30.50
		Total Tax Paid	$ 396.50

Calculation of Local Tax Refund:

Total City Tax Paid ($6,100 x 1 percent)	$ 61.00
Less: Bismarck City Maximum Tax	- 25.00
Local City Tax Refund	$ 36.00
Total County Tax Paid ($6,100 x .5 percent)	$ 30.50
Less: Burleigh County Maximum Tax	- 25.00
Local County Tax Refund	5.50
Total Local Tax Refund ($36.00 + $5.50)	$ 41.50

WHEN TO FILE: A claim for refund must be postmarked no later than three years from the date of the invoice.

WHERE TO FILE: A claim for refund must be filed with the North Dakota Office of State Tax Commissioner, Sales and Special Taxes, 600 E. Boulevard Ave. Dept. 127, Bismarck, ND 58505-0599.

DOCUMENTATION REQUIRED: The claim for refund must include copies of all invoices to support the claim. The invoice should provide an invoice date, invoice number, seller name and address, items or materials purchased, purchase price of items or materials purchased, and amount of city and/or county sales and use tax paid. Failure to submit copies of all invoices will result in returning the claim with a request for additional information, which will delay the refund process. The Office of State Tax Commissioner reserves the right to request additional supporting documentation as it deems necessary.