



**Claim for Refund**

**Local Sales and Use Tax Paid Beyond Maximum Tax**

(not to be used for incentive exemptions or to amend a sales tax return)

For Office Use Only

Acct. # \_\_\_\_\_

- 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 made after September 30, 2005, 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 cap. 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.

**Refund requests will be processed immediately upon receipt. 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 Overpayment of City or County Sales Tax

**WHO MAY FILE.** Any person who has made a taxable purchase of tangible personal property from one of the following cities or counties **in excess of the stated taxable amount.** For purchases occurring on or after October 1, 2005, a retailer has a requirement to collect applicable city and county sales and use tax without regard to any cap on purchases provided by city or county ordinance, resolution, or charter. However, a taxpayer is eligible for refund from the State Tax Commissioner for the difference between the amount of the city and county sales and use taxes paid, and the amount that would have been due by application of the cap provided by the city or county ordinance, resolution or charter. (N.D.C.C. § 57-01-02.1(5)) Effective July 1, 2007, retailers may choose to issue a refund directly to the customer in the amount due. If this occurs, no refund would be due from the Office of State Tax Commissioner.

**Local Taxes and applicable taxable amounts:** (Taxable amount applies to each individual purchase (invoice) unless otherwise specified.)

City/County	Taxable Amount	City/County	Taxable Amount	City/County	Taxable Amount
Anamoose	No Refund Cap	Harwood	\$2,500	Oxbow	No Refund Cap
Aneta	\$2,500	Hatton	\$2,500 (prior to 10-1-10)	Page	\$2,500
Ashley	\$2,500		\$1,250 (after 10-1-10)	Park River	\$1,250
Beach	\$2,500	Hazelton	\$2,500 (prior to 1-1-07)	Pembina	\$2,500 (prior to 10-1-09)
Belfield	\$2,500		\$3,500 (after 1-1-07)		\$3,333 (after 10-1-09)
Berthold	\$2,500	Hazen	\$2,500		\$2,000 (after 1-1-10)
Beulah	\$2,500	Hettinger	\$2,500	Portland	\$2,500
Bisbee	No Refund Cap	Hillsboro	\$2,500	Powers Lake	\$2,500
Bismarck	\$2,500	Hoople	\$2,500	Reeder	\$2,500
Bottineau	\$2,500	Hope	\$2,500	Regent	\$2,500
Bowman	\$2,500	Jamestown	\$2,500		No Refund Cap (after 4-1-09)
Buffalo	\$2,500	Kenmare	\$2,500	Richardton	\$2,500 (prior to 1-1-08)
Cando	\$2,500 (prior to 4-1-07)	Killdeer	\$2,500		\$5,000 (after 1-1-08)
	No Refund Cap (after 4-1-07)	Kulm	\$2,500	Rolette	\$2,500
Carrington	\$2,500	Lakota	No Refund Cap	Rolla	\$1,666 (prior to 1-1-10)
Carson	\$2,500	LaMoure	\$2,500		\$1,250 (after 1-1-10)
Cass County	\$2,500	Langdon	\$2,500	Rugby	\$2,500 (prior to 10-1-09)
Casselton	\$2,500	Larimore	\$2,500		\$1,250 (after 10-1-09)
Cavalier	\$1,875	Leonard	No Refund Cap	Scranton	\$2,500
Cooperstown	\$2,500 (prior to 7-1-08)	Lidgerwood	\$2,500	St. John	\$2,500
	\$1,666 (after 7-1-08)	Linton	\$2,500 (prior to 10-1-06)	Stanley	\$2,500
Crosby	\$2,500		No Refund Cap (after 10-1-06)	Steele	\$2,500 (prior to 4-1-07)
Devils Lake	\$1,666 (prior to 4-1-07)	Lisbon	\$2,500		\$1,250 (after 4-1-07)
	\$1,250 (after 4-1-07)	Maddock	\$1,250	Steele County	\$2,500
Dickinson	\$2,500	Mandan	\$2,500	Strasburg	No Refund Cap
Drake	No Refund Cap	Mapleton	\$1,666	Streeter	No Refund Cap
Drayton	\$2,500 (prior to 10-1-10)	Max	\$2,500	Tioga	\$2,500
	\$1,666 (after 10-1-10)	Mayville	\$2,500	Tower City	\$2,500
Dunseith	\$2,500	McClusky	\$2,500	Towner	\$2,500
Edgeley	\$2,500 (prior to 10-1-06)	McVile	\$2,500	Turtle Lake	\$2,500
	No Refund Cap (after 10-1-06)	Medora	\$1,000 per single unit	Underwood	No Refund Cap
Edinburg	\$2,500	Michigan	\$1,666	Valley City	\$2,500
Elgin	\$2,500	Milnor	\$1,666	Velva	\$2,500 (prior to 10-1-07)
Ellendale	\$2,500	Minnewaukan	No Refund Cap		\$1,250 (after 10-1-07)
Enderlin	\$1,250	Minot	\$2,500 per customer per retailer per day	Wahpeton	\$1,666 (prior to 1-1-10)
Fairmount	No Refund Cap	Minto	\$2,500		\$2,500 (after 1-1-10)
Fargo	\$2,500	Mohall	\$2,500	Walhalla	\$2,500
Finley	\$2,500	Mott	\$1,666	Walsh County	\$10,000
Forman	\$2,500	Munich	\$2,500	Washburn	\$2,500 (prior to 1-1-09)
Fort Ransom	\$1,250	Napoleon	\$2,500		\$1,250 (after 1-1-09)
Gackle	No Refund Cap	Neche	\$2,500	Watford City	\$2,500
Garrison	\$2,500	New England	\$2,500 (prior to 1-1-08)	West Fargo	\$2,500
Glenburn	\$2,500		\$5,000 (after 1-1-08)	Westhope	\$2,500
Glen Ullin	\$2,500	New Leipzig	\$2,500	Williams County	\$2,500
Grafton	\$2,500 (prior to 4-1-07)	New Rockford	\$2,500	Williston	\$2,500
	\$1,250 (after 4-1-07)	New Salem	No Refund Cap	Wilton	\$2,500
Grand Forks	\$2,500	Northwood	\$2,500 (prior to 10-1-06)	Wimbledon	\$2,500
Granville	No Refund Cap		No Refund Cap (after 10-1-06 and prior to 1-1-07)	Wishek	\$2,500 (prior to 1-1-07)
Grenora	\$2,500		\$2,500 (after 1-1-07)		No Refund Cap (after 1-1-07)
Gwinner	No Refund Cap	Oakes	\$2,500 (prior to 10-1-10)	Woodworth	\$3,000
Halliday	\$2,500		\$1,250 (after 10-1-10)	Wyndmere	No Refund Cap
Hankinson	\$2,500				
Hannaford	\$5,000				
Harvey	\$2,500				

### 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:	10/1/2005	State sales tax (5%)	\$ 305
Invoice Number:	ZZ12345	Bismarck city sales tax (1%)	61
Seller:	ABC Furniture Store	Total Tax Paid	\$ 366

Calculation of City Tax refund:	Total Taxable Sales Amount	\$ 6,100
	Less: Bismarck Taxable Amount	- 2,500
	Taxable Amount Refund Due	\$ 3,600
	Multiply by Bismarck Rate	x .01
	City Sales Tax Refund	\$ 36.

**WHEN TO FILE:** A claim for refund of city or county sales and use tax may be filed within three years from date of purchase occurring on or after October 1, 2005.

**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.