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)

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•	Attach	supporting	documents
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•	Attach supporting documents
	Read instructions

For Office Use Only	
Acct . #	

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Name	Social Sec	curity Number or Fe	deral 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

21944 (Form revised 01/16) For Privacy Statement, please see Page 2 of instructions.

WHO MAY FILE. 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. 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*
Aneta	\$25/sale
Ashley	\$25/sale
Beach	\$25/sale
Belfield	\$50/sale
Berthold	\$25/sale
Beulah	\$25/sale
Bismarck	\$25/sale
Bottineau	\$50/sale
Bowman	\$25/sale
Buffalo	\$25/sale
Carrington	\$25/sale
Carson	\$25/sale
Casselton	\$25/sale
Cavalier	\$37.50/sale
Cooperstown	\$25/sale prior to 7/1/08
1	\$50/sale after 7/1/08
Crosby	\$25/sale prior to 4/1/13
	\$50/sale after 4/1/13
	\$75/sale after 1/1/14
Devils Lake	\$25/sale
Dickinson	\$37.50/sale
Drayton	\$25/sale
Dunseith	\$25/sale
Edinburg	\$25/sale
Edgeley	No Max Tax prior to 7/1/13
Lugercy	\$50/sale after 7/1/13
Elgin	\$25/sale
Ellendale	\$25/sale prior to 1/1/17
Elicidate	\$50/sale after 1-1-17
Fargo	\$37.50 1/1/09
raigo	\$50/sale after 1/1/10
	\$37.50/sale after 7/1/12
	\$50/sale after 1/1/13
Finley	\$25/sale prior to 1/1/13
rilley	\$50/sale after 1/1/13
Fort Ransom	\$25/sale
Garrison	\$25/sale \$50/sale
Glenburn	\$30/sale \$25/sale
Glen Ullin	\$25/sale
Grand Forks	\$23/\$ale \$43.75/\$ale
	\$45.73/8aie \$25/sale
Grenora	\$25/sale \$25/sale
Halliday Hankinson	4-0.2000
Hankinson	\$25/sale prior to 1/1/10
 	\$50/sale after 1/1/10
Hannaford	\$50/sale
Harvey	\$25/sale prior to 1/1/15
11.44	\$50/sale after 1/1/15
Hatton	\$25/sale

City/County	Maximum Tax*
Hazelton	\$35/sale
Hazen	\$25/sale
Hettinger	\$25/sale prior to 1/1/11
	\$37.50/sale after 1/1/11
Hillsboro	\$50/sale
Hoople	\$25/sale
Норе	\$50/sale
Jamestown	\$50/sale
Kenmare	\$50/sale
Kindred	\$50/sale
Kulm	\$25/sale
LaMoure	\$25/sale prior to 4/1/10
	\$50/sale after 4/1/10
Langdon	\$50/sale
Larimore	\$25/sale
Lidgerwood	\$25/sale
Lisbon	\$37.50/sale prior to 4/1/10
	\$50/sale after 4/1/10
Maddock	\$25/sale
Mandan	\$25/sale
Mapleton	\$25/sale
Max	\$25/sale
Mayville	\$50/sale
McClusky	\$25/sale
McVille	\$25/sale prior to 7/1/10
	\$50/sale after 7/1/10
Medora	\$25/single unit purchase
Michigan	\$25/sale
Milnor	\$25/sale
Minot	\$50/customer/vendor/day
	prior to 7/1/14
	None 7-1-14
	\$100 1/1/15
Minto	\$25/sale
Mohall	\$25/sale
Mott	\$25/sale
Munich	\$25/sale
Napoleon	\$50/sale
Neche	\$25/sale prior to 1/1/09
	\$50/sale after 1/1/09
New England	\$100/sale
New Leipzig	\$25/sale
New Rockford	\$50/sale
Northwood	\$37.50/sale
Oakes	\$25/sale
Page	\$50/sale
Park River	\$25/sale prior to 10/1/12
	No Max Tax after 10/1/12

City/County	Maximum Tax*
Pembina	\$25/sale prior to 10/1/09
	\$50/sale after 10/1/09
Portland	\$50/sale
Powers Lake	\$25/sale
Reeder	\$25/sale
Regent	\$25/sale prior to 4/1/09
regent	No Max Tax after 4/1/09
Richardton	\$100/sale
Rolette	\$25/sale
Rolla	\$25/sale \$25/sale
	\$25/sale \$25/sale
Rugby	4-0.000
Scranton	\$25/sale
St. John	\$25/sale
Stanley	\$25/sale
Steele	\$25/sale prior to 1/1/13
	No Max Tax after 1/1/13
Strasburg	\$25/sale prior to 1/1/11
	No Max Tax after 1/1/11
Tioga	\$25/sale
Tower City	\$25/sale
Towner	\$25/sale
Turtle Lake	\$25/sale prior to 4/1/09
Tutte Lake	\$50/sale after 4/1/09
Vallar, City	\$50/sale prior to 10/1/10
Valley City	\$62.50/sale after 10/1/10
Velva	
veiva	\$25/sale prior to 1/1/10
	\$50/sale after 1/1/10
	\$25/sale after 1/1/14
Wahpeton	\$25/sale prior to 1/1/10
	\$50/sale after 1/1/10
Walhalla	\$25/sale prior to 1/1/09
	\$50/sale after 1/1/09
Watford City	\$25/sale
Westhope	\$25/sale
Williston	\$50/sale prior to 4/1/11
	\$25/sale 4/1/11
	\$50/sale after 10/1/12
Wilton	\$25/sale prior to 1/1/13
	\$50/sale after 1/1/13
Wimbledon	\$25/sale
Woodworth	\$30/sale
Walsh County	\$25/sale
Steele County	\$25/sale
Burleigh County	\$25/sale \$25/sale
	\$25/sale \$25/sale
Morton County	4-0.000
Morton County Cass County	\$12.50/sale 4/1/11
Morton County	4-0.000

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	ŕ
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.

PRIVACY ACT NOTIFICATION

In compliance with the Privacy Act of 1974, disclosure of a social security number or Federal Employer Identification Number (FEIN) on this form is required under N.D.C.C. §§ 57-01-15, 57-39.2-14, and 57-40.2-07, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number or FEIN may delay or prevent the processing of this form.