



Guideline

Sales Tax Canadian Residents Request For Tax Refund

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Tax Commissioner

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Have A Great Time Shopping In North Dakota

Visitors from Canada have been coming to North Dakota throughout its history. These days, lots of folks from Manitoba, Saskatchewan and other provinces make their way down to North Dakota for great shopping, fine hotels, excellent restaurants, fun nightlife and much more. Quick getaways for great weekends in North Dakota are always a bargain . . . and even more so since Canadians can, in certain circumstances, obtain refunds of our state's sales tax.

Discover More Of The Spirit Of North Dakota

Shopping opportunities are great at the malls and the shopping areas in North Dakota. . . but there is much more to see and do here than shop. Discover the Wild West in the Badlands. Ride the trails of Sitting Bull, Custer and Teddy Roosevelt. Trace the Lewis and Clark Trail, follow the fur traders, or investigate the Plains Indians and their ancient ancestors. For a North Dakota Holiday Packet, call toll free from Canada: **(800)435-5663**.

Before Your Next Trip

For travel information on North Dakota call **(800)435-5663** or visit North Dakota on the Internet at **www.ndtourism.com**.

For lodging, event or other specific information on a particular city, call the local Convention or Hospitality Bureau listed below (all North Dakota area codes are 701):

Belfield.....	575-8135		International Peace Gardens	263-4390	
Beulah	873-4585		Jamestown.....	252-4835	or (800)222-4766
Bismarck	222-4308	or (800)767-3555	Langdon	256-3079	
Bottineau	228-3849	or (800)735-6932	McKenzie County	842-2804	or (800)701-2804
Bowman	523-5880		McLean County	462-8541	
Cando	968-3177		Medora	623-4910	
Carrington	652-2524		Minot.....	857-8206	or (800)264-2626
Devils Lake	662-4903	or (800)233-8048	New Town.....	627-4812	
Dickinson	225-4988	or (800)279-7391	Rolla.....	477-3610	
Drayton	454-3474		Rugby.....	776-5846	
Fargo	282-3653	or (800)235-7654	Theodore Roosevelt Medora Foundation.....	623-4444	or (800)633-6721
Grafton	352-0781		Valley City	845-1891	
Grand Forks	746-0444	or (800)866-4566	Velva	338-2660	
Harvey.....	324-2604		Wahpeton	642-8559	or (800)892-6673
Hazen	748-6848	or (888)464-2936	Watford City.....	842-2804	or (800)701-2804
Hettinger	567-2531		Williston.....	774-9041	or (800)615-9042

Duty rates in effect as of this printing

Canadian residents returning to Canada from North Dakota must pay duty if they have been in the U.S. less than 24 hours. After an absence of 24 hours or more, a Canadian resident can claim up to \$50 (Canadian Funds) worth of goods without paying duty. You may not include tobacco and alcohol in your 24-hour exemption. If the total of the goods you take into Canada are worth more than \$50 (Canadian Funds) you must pay duty on the full value.

After 48 hours, \$200 (Canadian Funds) worth of goods are duty-free. Goods may include either wine not exceeding 1.5 liters or any alcoholic beverages not exceeding 1.14 liters, and tobacco not exceeding 50 cigars, 200 cigarettes, 200 tobacco sticks and 200 grams of manufactured tobacco.

After 7 days, the duty-free exemption goes up to \$750 (Canadian Funds), with the same limits as above on alcohol and tobacco.

How To Claim Your Sales Tax Refund

Although sales to residents of Canada are *not* exempt from North Dakota sales tax, qualifying Canadian residents may obtain a refund of North Dakota sales tax payments.

To qualify for a refund, Canadian residents must be in North Dakota specifically to make a purchase and the goods purchased must be removed from North Dakota within 30 days of purchase for use permanently outside of North Dakota. Furthermore, refunds are available only on taxable purchases of \$25.00 or more (excluding sales tax) and only if the refund request is for \$15.00 or more. Qualifying \$25.00 purchases (which can consist of multiple items on a single receipt so long as the total taxable amount exceeds \$25.00) may be accumulated during one calendar year to reach the \$15.00 minimum refund request. Refund requests must be received in this office within three years after the purchase date.

Refund requests must be made to the Tax Commissioner on this form. Remember, goods purchased by Canadian residents must be taken from North Dakota and used exclusively outside this state in order for the refund to be allowed. **Accordingly, North Dakota sales tax paid on goods and services such as lodging accommodations, meals and entertainment is not eligible for refund since these goods and services are consumed within North Dakota.** Joint refund requests are allowed for married couples; married couples and their dependents; and individuals and their dependents. Joint refund requests by unrelated individuals who reside together are allowed but only if the sales receipt contains the names of all parties and a letter explaining the joint refund request accompanies the request form.

Complete Reverse Side For Refund

