

TAXPAYER BILL OF RIGHTS

2025

North Dakota Office of State Tax Commissioner

tax.nd.gov
taxinfo@nd.gov

NORTH DAKOTA
Brian Kroshus, Tax Commissioner



Greetings,

The North Dakota Taxpayer Bill of Rights was created through collaboration between public and private sectors to promote fairness, consistency, and equity in our state's tax system.

While taxes are a part of life, they don't have to be complicated or intimidating. As a taxpayer, you have the right to understand how the system works and to know where to find help when you need it.

Our mission at the North Dakota Office of State Tax Commissioner is to fairly and effectively administer North Dakota's tax laws. We're committed to ensuring those laws are applied correctly so that every taxpayer is treated with integrity and fairness.

This publication outlines your key rights and responsibilities as a taxpayer. We encourage you to review them and make the most of the protections and resources available to you.

If you have any questions regarding North Dakota tax-related programs, please reach out to our agency at 701-328-7088, visit our website at www.tax.nd.gov, and connect with our social media.

Sincerely,

Brian Kroshus, Tax Commissioner

NORTH DAKOTA TAXPAYER BILL OF RIGHTS

Appeal and Explanation
In most situations, if you do not agree with an assessment made by the Office of State Tax Commissioner, you have the right to appeal. We must explain to you how to appeal an assessment.

Courtesy
You have the right to courteous and considerate treatment. These criteria will be taken into account when evaluating an employee's performance. If you feel that you are not being treated with fairness, courtesy, and consideration by any department employee, please speak with the employee's supervisor.

Fairness
You are liable only for the amount of tax that is legally owed. We must apply the law consistently and fairly to all taxpayers.

Confidentiality
You have the right to confidentiality of information provided on tax returns for individual income tax, corporation income tax, and sales and use taxes. This information may be released only if you give written authorization.

Records Requests
If you receive a subpoena, you may protest records requested by the Office of State Tax Commissioner by challenging it in District Court.

Taxpayer Representative
You have the right to represent yourself or to designate someone else, such as a certified public accountant (CPA) or an attorney, to represent you. Contact the Office of State Tax Commissioner for the proper written authorization forms necessary to designate someone else to represent you.

Note: The above information applies only to taxes administered and collected by the North Dakota Office of State Tax Commissioner. Because property taxes are locally assessed, the information above does not apply to property taxes.

TAXPAYER ASSISTANCE

Timely Response
You have the right to prompt, courteous, and accurate answers to your questions. We will answer or acknowledge your inquiry within two weeks.

Written Opinion
You have the right to rely on a formal written "Opinion of the Office of State Tax Commissioner" if you have fully disclosed the facts and circumstances necessary for a proper opinion.

Help with Filing
You have the right to assistance with your North Dakota tax returns. Help is available year-round in our Bismarck office. Office hours are Monday through Friday (except holidays), 8:00 a.m. to 5:00 p.m. (Central Time).

For More Information
For confidential and personal assistance, contact the Office of State Tax Commissioner.

Address:
Office of State Tax Commissioner
Tax Administration Division
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

Website: **tax.nd.gov**

Phone: 701-328-7088
877-328-7088 (toll free)
800-366-6888 (TTD)

INDIVIDUAL INCOME TAX, CORPORATION INCOME TAX, OIL & GAS GROSS PRODUCTION TAX, OIL EXTRACTION TAX

Office of State Tax Commissioner's Deadlines
In certain cases, when the Office of State Tax Commissioner does not complete an activity within the prescribed time period, you may be entitled to a waiver of interest.

Extensions
In certain cases, if you are unable to respond within the prescribed time period, you may request and receive an extension of time.

Deadlines
A deadline is computed using the postmark of the notice or statement. Counting begins the day after the postmark and includes the last day. A deadline falling on a Saturday, Sunday, or legal holiday moves to the next business day. Three days are added to a deadline if a notice is sent by mail (six days if mailed out of state).

Time for Assessment and Refund
Individual & Corporation Income Taxes:

- Three years for assessments and refunds
- Six years if there is a 25% change in taxable income or tax liability

Oil and Gas Gross Production Tax and Oil Extraction Tax:

- Three years for assessments and refunds
- Six years if there is a 25% change in tax liability

INCOME TAX & OIL TAX AUDIT & ASSESSMENT PROCEDURE

Audit
An audit is an examination of your records for the purpose of verifying a tax return or determining whether a tax liability exists.

Notice of Determination
A Notice of Determination stating the amount and reason for the assessment is sent to you by the Office of State Tax Commissioner no later than 12 months, plus extensions, from the commencement of the audit.

Refund Denials
You have the right to protest a refund denial (Notice of Refund Change). The process for protesting a refund denial is identical to the process for protesting an assessment.

Protest
A protest stating your disagreement with the assessment is sent by you to the Office of State Tax Commissioner within 30 days of the Notice of Determination.

Statement of Grounds
A statement of grounds, stating in detail your reasons for the protest, is also sent by you to the Office of State Tax Commissioner. The statement of grounds may be filed up to 90 days after the Notice of Determination. If the Office of State Tax Commissioner believes the statement of grounds is incomplete, the Office of State Tax Commissioner must provide you with an opportunity to perfect your statement.

Office of State Tax Commissioner's Response
The Office of State Tax Commissioner must, within 90 days, provide to you a detailed response to your statement of grounds. If you wish further explanation, the Office of State Tax Commissioner must provide clarification.

Informal Conference
At any point in this process, you may request an informal conference with the Office of State Tax Commissioner to discuss the audit and assessment.

Notice of Reconsideration
No later than nine months, plus extensions, after the statement of grounds, the Office of State Tax Commissioner must send to you a Notice of Reconsideration, which states the amount of the final assessment and the reasons.

Administrative Complaint
If you still disagree with the Office of State Tax Commissioner's assessment, you may file an administrative complaint up to 30 days after the Notice of Reconsideration.

Notice of Intent to Proceed to Hearing
A Notice of Intent to proceed to hearing is sent by the Office of State Tax Commissioner to you no later than 30 days after the administrative complaint.

Administrative Answer
The Office of State Tax Commissioner must file an administrative answer in response to the complaint no later than 20 days after the Notice of Intent to Proceed to Hearing.

Administrative Hearing
An administrative hearing must be held no later than 18 months after the administrative complaint. Reasonable extensions shall be available from the hearing officer.

Independent Hearing Officer
An independent hearing officer must be appointed to preside at your administrative hearing. An independent hearing officer may participate earlier in the hearing process, once an administrative complaint has been filed, if you so request.

Decision of the Office of State Tax Commissioner
The Office of the State Tax Commissioner will issue a decision as soon as possible after receiving the recommendation of the hearing officer. You may appeal the Office of State Tax Commissioner's decision to the North Dakota District Court.

SALES & SPECIAL TAXES

Office of State Tax Commissioner's Deadlines
In certain cases, when the Tax Commissioner does not complete an activity within the prescribed time period, you may be entitled to a waiver of interest.

Extensions
In certain cases, if you are unable to respond within the prescribed time period, you may request and receive an extension of time.

Deadlines
A deadline is computed using the postmark of the notice or statement. Counting begins the day after the postmark and includes the last day. A deadline falling on a Saturday, Sunday, or legal holiday moves to the next business day. Three days are added to a deadline if a notice is sent by mail (six days if mailed out of state).

Time for Assessment and Refund
An assessment or refund may be issued any time within three years after the due date of the tax return. However, if the tax is understated by more than 25%, the assessment may be issued within six years.

SALES & SPECIAL TAXES AUDIT & ASSESSMENT PROCEDURE

Audit
An audit is an examination of your records for the purpose of verifying a tax return or determining whether a tax liability exists.

Notice of Determination
A Notice of Determination stating the amount and reason for the assessment is sent to you by the Office of State Tax Commissioner no later than 12 months, plus extensions, from the commencement of the audit.

Refund Denials
You have the right to protest a refund denial (Notice of Refund Change). The process for protesting a refund denial is identical to the process for protesting an assessment. You must submit a protest stating your disagreement with the refund denial to the Office of State Tax Commissioner within 30 days of the Notice of Refund Change.

Protest
A protest stating your disagreement with the assessment is sent by you to the Office of State Tax Commissioner within 30 days of the Notice of Determination.

Statement of Grounds
A statement of grounds, stating in detail your reasons for the protest, is also sent by you to the Office of State Tax Commissioner. The statement of grounds may be filed up to 90 days after the Notice of Determination. If the Office of State Tax Commissioner believes the statement of grounds is incomplete, the Office of State Tax Commissioner must provide you with an opportunity to perfect your statement.

Office of State Tax Commissioner's Response
The Office of State Tax Commissioner must, within 90 days, provide to you a detailed response to your statement of grounds. If you wish further explanation, the Office of State Tax Commissioner must provide clarification.

Informal Conference
At any point in this process, you may request an informal conference with the Office of State Tax Commissioner.

SALES & SPECIAL TAXES AUDIT & ASSESSMENT PROCEDURE

Administrative Complaint
If the assessment remains unresolved, an administrative complaint must be filed with the Office of State Tax Commissioner. The administrative complaint may be filed by you or by the Office of State Tax Commissioner. If the Office of State Tax Commissioner chooses to file an administrative complaint, it must be filed no later than nine months after receiving a final statement of grounds. This deadline may be extended by mutual agreement.

Notice of Intent to Proceed to Hearing
If you file an administrative complaint, and the Office of State Tax Commissioner intends to proceed to a hearing, a Notice of Intent to proceed to hearing will be sent by the Office of State Tax Commissioner to you no later than 30 days after the administrative complaint is filed. If the Office of State Tax Commissioner chooses to file an administrative complaint, a Notice of Intent to proceed to a hearing must be served with the administrative complaint.

Administrative Answer
An administrative answer, in response, must be filed no later than 20 days after service of the Notice of Intent to proceed to hearing.

Administrative Hearing
An administrative hearing must be held no later than 18 months after the administrative complaint. Reasonable extensions shall be available from the hearing officer.

Independent Hearing Officer
An independent hearing officer must be appointed to preside at your administrative hearing. An independent hearing officer may participate earlier in the hearing process, once an administrative complaint has been filed, if you so request.

Decision of the Office of State Tax Commissioner
The Office of the State Tax Commissioner will issue a decision as soon as possible after receiving the recommendation of the hearing officer. You may appeal the Office of State Tax Commissioner's decision to the North Dakota District Court.