



NORTH DAKOTA

Brian Kroshus, Tax Commissioner

## PROTESTING AN INCOME TAX ASSESSMENT OR A DENIAL OF CLAIM FOR REFUND

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### **Purpose**

These procedures apply if you receive one of the following documents from our office:

### **Notice of Determination**

This notice is used to inform you that you owe additional tax.

### **Notice of Refund Change**

This notice is used to inform you that we have denied part or all of your claim for credit or refund.

- Please note these procedures do not apply if you receive a notice because of a mathematical or clerical error.
- In some cases, a Notice of Refund Change will be incorporated into a Notice of Determination when we deny a refund claim and assess additional tax.

### **Filing a Protest**

A protest consists of a Notice of Protest and a Statement of Grounds, as explained below.

### **Filing a Notice of Protest**

Within 30 days (90 days if you live outside of the United States) of the postmark date of the Notice of Determination or Notice of Refund Change, you must file a Notice of Protest.

### **Prepare a letter with the following:**

- Name, address, telephone number, and social security number (or federal employer identification number) of the taxpayer.
- Name, address, and telephone number of the taxpayer's designated representative, if applicable.
- Date of the Notice of Determination or Notice of Refund Change.
- Tax period or periods in which the tax applies.
- Amount of tax is under protest for each tax period.
- Signature of the taxpayer or designated representative. (If signed by a designated representative, attach Form 500.)

### **Protesting by Phone or Email**

A protest will be accepted by phone or email only if made within 30 days of the Notice of Determination or Notice of Refund Change postmark, and a written Notice of Protest is filed to confirm it.

### **Filing a Statement of Grounds**

You must file a Statement of Grounds within 90 days of the postmark date of the Notice of Determination or Notice of Refund Change by submitting a letter outlining your specific objections. You may include your Statement of Grounds into a single letter with the Notice of Protest.



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### Mailing Your Notice of Protest and Statement of Grounds

Please submit your Notice of Protest and Statement of Grounds to the following address:

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

### Additional Information

- You may request an extension of time to file any required documents for these procedures.
- It's recommended, but not required, utilizing certified mail for your letter(s).
- Special mailing rules may be applicable if the last day of your time period falls on a Saturday, Sunday, or legal holiday, the deadline extends to the next business day.
- The procedures noted in this publication are based on North Dakota Century Code §§ 57-38-39 and 57-38-40 and North Dakota Administrative Code Ch. 81-01.1-01.

### Contact Our Office with Questions

Individual Income Tax	701-328-1247
Corporate Income Tax	701-328-1249
Income Tax Withholding	701-328-1248
Toll Free in ND	1-877-328-7088
Relay ND (if speech or hearing impaired)	1-800-366-6888