(motor fuels tax), and North Dakota Administrative Code ch. 81-01.1-01 (all taxes).

- **UNTIMELY PROTEST**: If the Notice of Protest is not filed on time, our determination in the Notice of Determination or Notice of Refund Change becomes final.

**WHAT OUR OFFICE MUST DO TO RESPOND TO YOUR PROTEST**

Upon receipt of your Statement of Grounds, our office must do the following:

1. **ACKNOWLEDGE STATEMENT OF GROUNDS**

   Within fifteen days of the date on which we receive your Statement of Grounds, we must notify you in writing that we received your Statement of Grounds and, if necessary, inform you that it is incomplete. If it is incomplete, we must specify the additional information needed to complete it and allow you thirty days to provide the additional information.

2. **RESPOND TO STATEMENT OF GROUNDS**

   Within ninety days of the postmark date of your Statement of Grounds (or the postmark date of any additional information requested to complete your Statement of Grounds), we must send you a Response to Statement of Grounds in which we respond to each objection specified in your Statement of Grounds. If you believe that our response is incomplete, you must notify our office within fifteen days of the date on which you receive our response, identify the problems, and allow us thirty days to provide the response.

3. **SET UP AN INFORMAL CONFERENCE (OPTIONAL)**

   At your request, an informal conference may be set up in our Bismarck office to discuss the Notice of Determination or Notice of Refund Change and your protest to it.

**HAVE A QUESTION?**

If you have questions about the procedures described in this pamphlet, you may contact our office as follows:

**CALL**

- In the Bismarck-Mandan local calling area or from outside North Dakota:
  - Individual income tax: 701.328.1247
  - Corporation income tax: 701.328.1249
  - Income tax withholding: 701.328.1248
  - Motor fuels: 701.328.3657
- Toll free within North Dakota: 1.877.328.7088
- If speech or hearing impaired, call us through Relay North Dakota: 1.800.366.6888 (ask for 1.877.328.7088)

**WRITE**

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

**EMAIL**

You may also email your question to us using one of the following addresses:

- Individual income tax: individualtax@nd.gov
- Corporation income tax: corptax@nd.gov
- Income tax withholding: withhold@nd.gov
- Motor fuels tax: fueltax@nd.gov

**THE PROCEDURES FOR FILING A PROTEST TO A NOTICE OF DETERMINATION OR NOTICE OF REFUND CHANGE**

Office of State Tax Commissioner
600 E Boulevard Ave. Dept. 127
Bismarck, ND 58505
WWW.ND.GOV/TAX

Ryan Rauschenberger
A Note from the Commissioner

Dear Taxpayer:
Sometimes our office may assess additional tax or deny a claim for refund. We want you to know that you have the right to file a protest if this happens to you and you disagree with our decision.

This pamphlet explains how to file a protest of our decision. It also lets you know what we must do to respond to it.

You can contact our office (see page 5) if you have any questions about these procedures.

Ryan Rauschenberger
Tax Commissioner

What You Must Do To File a Protest

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

1. Filing a Notice of Protest
Within thirty days (ninety days if you live outside the United States) of the postmark date of the Notice of Determination or Notice of Refund Change, you must file a Notice of Protest. To file a Notice of Protest, prepare a letter containing all of 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 to which the tax applies.
- Amount of tax 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 timely protest will be accepted by telephone or email only if it is made or sent within thirty days of the postmark date of the Notice of Determination or Notice of Refund Change, and the written Notice of Protest is filed to confirm the protest.

2. Filing a Statement of Grounds
Within ninety days of the postmark date of the Notice of Determination or Notice of Refund Change, you must file a Statement of Grounds. To file a Statement of Grounds, prepare a letter stating your specific objections for filing the protest.

Note: You may combine the Notice of Protest and Statement of Grounds into one letter provided you file the letter within thirty days (ninety days if you live outside the United States) of the postmark date of the Notice of Determination or Notice of Refund Change.

3. Mailing Your Notice of Protest and Statement of Grounds
Mail your Notice of Protest and Statement of Grounds to the following address:
Director, Tax Administration Division
Office of State Tax Commissioner
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599

Note: It is recommended, but not required, that you use certified mail.

Other Information You Need to Know

- **Extension of Time to File:** You may request an extension of time to file any of the documents required under these procedures.

- **Special Mailing Rules:** If the last day of a time period falls on a Saturday, Sunday, or legal holiday, the time period extends to the end of the next day that is not a Saturday, Sunday, or legal holiday. Add three days (six days if out of state) to allow for mail delivery.

  Example: If a Notice of Determination postmarked May 15 is mailed inside North Dakota, the Notice of Protest must be postmarked no later than June 17. If June 17 falls on a Saturday or Sunday, the Notice of Protest must be postmarked no later than the following Monday.

- **Law:** These procedures are based on North Dakota Century Code §§ 57-38-39 and §57-38-40 (income tax), § 57-43.1-17

More on back ➔