North Dakota Office of State Tax Commissioner

Income Tax Newsletter

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ND Tax
NORTH DAKOTA

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Due date extended for filing 2015 North Dakota income tax returns

North Dakota income tax filers will have until Monday, April 18, 2016, to file their 2015 North Dakota income tax returns and pay any tax due on them. This applies to the following taxpayers with returns or payments that normally would be due on April 15, 2016:

- Individuals—Form ND-EZ or Form ND-1
- C corporations—Form 40
- Fiduciaries (for estates and trusts)—Form 38
- Partnerships (and limited liability companies treated like a partnership)—Form 58
- S corporations (and limited liability companies treated like an S corporation)—Form 60

The April 18 due date also applies for purposes of paying the estimated income tax installment due on April 15, 2016.

The April 18 due date recognizes the movement of the federal income tax filing deadline to April 18, 2016, because of the Emancipation Day holiday in the District of Columbia, which falls on April 16 of each year. Because April 16 falls on a Saturday in 2016, the holiday will be observed on Friday, April 15, which pushes the federal due date to Monday, April 18, 2016.

Income tax rate reduction

For the fourth consecutive legislative session, the income tax rates were reduced. (S.L. 2015, ch. 447; SB 2349)

Corporations. For tax years 2015 and after, the income tax rates for corporations were reduced by approximately 5 percent. The new rates and their corresponding taxable income brackets are as follows:

Corporations
Tax Years 2015 and After

Bracket	Rate	Taxable Income Brackets *Over*	*Not Over*
1	1.41%	$ 0	$ 25,000
2	3.55%	25,000	50,000
3	4.31%	50,000	-

Water's edge filers—There was no change to the additional tax that a corporation must pay if it elects to use the water's edge method to apportion its income to North Dakota. If applicable, a corporation must pay a tax equal to 3.5 percent of its North Dakota taxable income in addition to the tax computed using the regular 3-bracket tax rate schedule shown above.

Individuals, estates, and trusts. For tax years 2015 and after, the income tax rates for individuals, estates, and trusts were reduced by approximately 10 percent. The new rates and their corresponding taxable income brackets for the 2015 and 2016 tax years are as follows: *(The income brackets are indexed for inflation each year.)*

Individuals, Estates, and Trusts
2015 Tax Year

		Taxable Income Brackets					
		Single		Married, Joint*		Head of Household	
Bracket	Rate	*Over*	*Not Over*	*Over*	*Not Over*	*Over*	*Not Over*
1	1.10%	$ 0	$ 37,450	$ 0	$ 62,600	$ 0	$ 50,200
2	2.04%	37,450	90,750	62,600	151,200	50,200	129,600
3	2.27%	90,750	189,300	151,200	230,450	129,600	209,850
4	2.64%	189,300	411,500	230,450	411,500	209,850	411,500
5	2.90%	411,500	-	411,500	-	411,500	-

** Also applies to Qualifying Widow(er)*

		Taxable Income Brackets			
		Married, Separate		Estate or Trust	
Bracket	Rate	*Over*	*Not Over*	*Over*	*Not Over*
1	1.10%	$ 0	$ 31,300	$ 0	$ 2,500
2	2.04%	31,300	75,600	2,500	5,900
3	2.27%	75,600	115,225	5,900	9,050
4	2.64%	115,225	205,750	9,050	12,300
5	2.90%	205,750	-	12,300	-

Individuals, Estates, and Trusts
2016 Tax Year

		Taxable Income Brackets					
		Single		Married, Joint*		Head of Household	
Bracket	Rate	*Over*	*Not Over*	*Over*	*Not Over*	*Over*	*Not Over*
1	1.10%	$ 0	$ 37,650	$ 0	$ 62,900	$ 0	$ 50,400
2	2.04%	37,650	91,150	62,900	151,900	50,400	130,150
3	2.27%	91,150	190,150	151,900	231,450	130,150	210,800
4	2.64%	190,150	413,350	231,450	413,350	210,800	413,350
5	2.90%	413,350	-	413,350	-	413,350	-

** Also applies to Qualifying Widow(er)*

		Taxable Income Brackets			
		Married, Separate		Estate or Trust	
Bracket	Rate	*Over*	*Not Over*	*Over*	*Not Over*
1	1.10%	$ 0	$ 31,450	$ 0	$ 2,550
2	2.04%	31,450	75,950	2,550	5,950
3	2.27%	75,950	115,725	5,950	9,050
4	2.64%	115,725	206,675	9,050	12,400
5	2.90%	206,675	-	12,400	-

Credit for income tax paid to another state

As a result of the U.S. Supreme Court decision in *Maryland v. Wynne*, issued on May 18, 2015, North Dakota's income tax credit for paying income tax to another state is expanded to include income tax paid to a local jurisdiction in another state. A "state" means any of the other 49 U.S. states, the District of Columbia, and a U.S. territory. A "local jurisdiction" means a city, township, county, etc., within a state. The credit is allowed only for income tax paid to another state and its local jurisdictions; the credit is not allowed for other types of taxes, such as property or sales taxes. The credit is not allowed for income tax paid to a foreign country or its local jurisdictions. For more information, see the 2015 Schedule ND-1CR in the case of an individual or the 2015 Form 38, Schedule CR, in the case of an estate or trust.

Filing amended returns for tax years prior to 2015. If income tax was paid to a local jurisdiction in another state for a prior tax year and the time period in which to file a claim for refund for that tax year has not expired, an amended North Dakota income tax return may be filed to claim a refund of any overpaid income tax. The refund claim must be filed within three years from the due date of the original return or within three years from the date the original return was filed, whichever date is later. Include the income tax paid to a local jurisdiction on the same Schedule ND-1CR used for the other state in which the local jurisdiction is located. A copy of the income tax return filed with the local jurisdiction (or state, in some cases) must be attached to the amended North Dakota return. In certain local jurisdictions, an income tax return does not have to be filed if a taxpayer's employer withholds the local jurisdiction's income tax from the taxpayer's wages; in this case, a copy of the Form W-2 showing the local jurisdiction's income tax withheld along with an explanatory statement must be attached to the amended North Dakota return.

New tax credit for contributing to a nonprofit private primary school

Pre-2015 law. Prior to 2015, two separate income tax credits were allowed to a C corporation for making charitable contributions to certain nonprofit private schools located in North Dakota—one for contributions to a qualifying nonprofit private high school and the other for contributions to a qualifying nonprofit private college (including the North Dakota Independent College Fund). The amount of the credit allowed in a tax year for each category of school equals the lesser of (1) 50 percent of the contributions made during the tax year, (2) 20 percent of the tax liability before credits for the tax year, or (3) $2,500. The credits were not allowed for contributions made by individuals, estates, trusts, or passthrough entities, such as partnerships and S corporations.

New law. Effective for tax years beginning on or after January 1, 2015, legislation passed by the 2015 North Dakota Legislature revised the law governing the nonprofit private school contribution credits as follows: (S.L. 2015, ch. 448; HB 1462)

- A third income tax credit was created for a C corporation that makes a charitable contribution to a nonprofit private primary school located in North Dakota. To qualify, the school must offer education in kindergarten through 8th grade, maintain a regular faculty and curriculum approved by the North Dakota Department of Public Instruction, and have an organized body of students in attendance at the place where it carries on its educational activities. The amount of the credit allowed in a tax year for contributions to eligible primary schools equals the lesser of (1) 50 percent of the contributions made during the tax year, (2) 20 percent of the tax liability before credits for the tax year, or (3) $2,500. The 2015 Form 40 has been revised to add a separate line for the new credit—see Schedule TC, line 3, and Schedule CR, Part III, line 3.

- All three of the credits are allowed to a passthrough entity, such as a partnership or S corporation. For purposes of this credit, an estate or trust is treated as a passthrough entity. For a passthrough entity, the amount of the credit is calculated by multiplying the contributions made to eligible schools within a school category—primary, high school, or college—by 50 percent. The credit calculated at the passthrough entity level for each school category must be passed through to the entity's owners or beneficiaries based on their respective interests in the entity. For each type of credit received, an owner or beneficiary is allowed to claim the lesser of (1) the owner's or beneficiary's share of the credit as reported on North Dakota Schedule K-1, (2) 20 percent of the owner's or beneficiary's tax liability before credits for the tax year, or (2) $2,500. Three new lines have been added to the 2015 Form 58 (see Schedules K and K-1, lines 22 through 24) and to the 2015 Form 60 (see Schedules K and K-1, lines 19 through 21). On the 2015 Form 38, three new lines have been added to Schedule K-1 (see lines 22 through 24).
- An individual, estate, or trust that owns an interest in a passthrough entity that qualifies for one or more of the three credits is allowed to claim its share of the credit(s) received from the passthrough entity, subject to the limitations described in the immediately preceding paragraph. The credits are not allowed for contributions that an individual makes directly to a qualifying school. Three new lines have been added to the 2015 Form ND-1, Schedule ND-1TC (see lines 20 through 22).

An eligible taxpayer may elect, on a contribution by contribution basis, to treat a contribution as having been made during a tax year if it is made on or before the due date, including extensions, for filing the North Dakota income tax return for that tax year.

To qualify, a contribution must be made directly to, or specifically designated for the exclusive use of, a qualifying school. If a contribution is made to an account or fund that benefits both qualifying and nonqualifying schools, the contribution will qualify only if the donor specifically designates it for the exclusive use of a qualifying school and the account or fund separately accounts for the funds on behalf of the qualifying school. At the time the contribution is made, the donor must obtain a statement from the qualifying school, account, or fund that identifies the qualifying school and the amount contributed to it.

If a contribution is made to a qualifying school that provides education in one or more grades in both the primary school category (kindergarten through 8th grade) and the high school category (9th through 12th grades), a separate credit is allowed for the portion of the contribution designated for the exclusive use of each school category. At the time the contribution is made, the donor must obtain a statement from the qualifying school that identifies the qualifying school and shows the amount contributed to each category of school. If the donor does not obtain a statement showing how the contribution is allocated to each category of school, one-half of the total contribution will be deemed to have been made to each category of school.

A list of the eligible schools within each of the three categories of schools can be found in the instructions to the 2015 Form 38 (fiduciary return), Form 58 (partnership return), and Form 60 (S corporation return), and in the 2015 Corporation Income Tax Credits booklet.

Housing incentive fund tax credit

Legislation passed by the 2015 North Dakota Legislature extended for two more years the income tax credit for making a contribution to the North Dakota Housing Incentive Fund. (S.L. 2015, ch. 14; HB 1014) The extension makes the credit available for the 2015 and 2016 tax years. Upon receipt of a qualifying contribution from a taxpayer, the North Dakota Housing Finance Agency issues a tax credit certificate to the taxpayer, which the taxpayer must attach to the North Dakota income tax return to substantiate the credit. In the case of a return filed electronically, attach a PDF of the credit certificate, if possible. The credit equals the amount contributed to the fund. The North Dakota taxable income of the contributor must be increased by the amount of the contribution to the extent the contribution reduced the contributor's federal taxable income. The maximum amount of credits allowed under the program for the 2015 and 2016 tax years is $30 million. If a contributor is unable to use the entire credit in the tax year in which the contribution was made, the unused credit may be carried over and used on subsequent tax years' returns for up to 10 years. For more information on contributing to this fund and the available credits remaining under the program, go to the ND Housing Incentive Fund website at www.ndhfa.org/Development/HIF.html.

Filing by individuals in a same-sex marriage

As a result of the U.S. Supreme Court decision in *Obergefell et al. v. Hodges,* issued on June 26, 2015, same-sex marriages are recognized for North Dakota income tax purposes. Individuals in same-sex marriages who file their federal income tax return using the filing status "married filing jointly" or "married filing separately" must use the same filing status when filing their North Dakota income tax return. Schedule ND-1S, *Allocation of Income by Same-Sex Individuals Filing A Joint Federal Return*, is no longer required and has been discontinued.

Filing amended returns for tax years before 2015. Individuals in same-sex marriages that are recognized for federal income tax purposes may, but are not required to, file amended North Dakota income tax returns for prior tax years to change their filing status to "married filing jointly" or "married filing separately," whichever status was used on their federal income tax return. To claim a refund of overpaid income tax for a prior tax year, an amended North Dakota income tax return must be filed within three years from the due date of the original return or within three years from the date the original return was filed, whichever date is later.

Income tax withholding from oil and gas royalty income

Pre-2016 law. Prior to 2016, remitters of North Dakota oil and gas royalty payments were required to withhold North Dakota income tax from the payments, starting with payments made on or after January 1, 2014. Only payments made to nonresident royalty owners with a nonworking interest in production are subject to withholding. A "remitter" is any person who distributes oil and gas royalty payments directly, or indirectly through a distribution agent, to a nonresident royalty owner. A "nonresident royalty owner" means an individual who is a nonresident of North Dakota and a business entity having a commercial domicile outside North Dakota. A remitter must withhold income tax at the highest marginal income tax rate applicable to an individual or a C corporation from the net royalty payment, which is the gross royalty less any taxes and other expenses deducted pursuant to the royalty agreement.

New law. Effective for North Dakota oil and gas royalty payments made on or after January 1, 2016, legislation passed by the 2015 North Dakota Legislature revised the oil and gas royalty withholding law as follows: (S.L. 2015, ch. 449; SB 2069)

- The two withholding rates under pre-2016 law were replaced with one withholding rate equal to the highest marginal income tax rate applicable to individuals reduced by 0.75 percent. This change, combined with the reduction in the individual income tax rates, means that the withholding rate for payments made on or after January 1, 2016, will be 2.15% (2.90% - 0.75%).
- The withholding rate must be applied to the gross amount of the North Dakota oil or gas royalty (before any taxes or other expenses are deducted).

Additional non-legislative items to note regarding the reporting of North Dakota oil and gas royalty payments on Forms 1099-MISC and 1042-S

Item 1—Form 1099-MISC and 1042-S reporting requirement for remitters. Regardless of whether or not North Dakota income tax is withheld from any oil or gas royalty payment, every remitter must file with the Office of State Tax Commissioner a copy of all federal Form 1099-MISC and 1042-S forms reporting North Dakota oil or gas royalty payments. If a remitter is not required to file a federal Form 1099-MISC or 1042-S for a royalty owner for federal income tax purposes, e.g., the royalty owner is a corporation, the remitter must prepare and file a copy of a state-only Form 1099-MISC or 1042-S. The state-only Form 1099-MISC or 1042-S must show the same information that would have been reported on a federal Form 1099-MISC or 1042-S had one been required to be filed for federal income tax purposes. For details on this reporting requirement, see the income tax guideline *Income Tax Withholding: Oil and Gas Royalty Payments*.

Item 2—Check the federal identification number on the Form 1099-MISC or 1042-S. To obtain credit for North Dakota income tax withheld from oil or gas royalty payments, the social security number or federal employer identification number (FEIN) on the Form 1099-MISC or 1042-S must match the one used on the North Dakota return. If they do not match, a letter will be sent to the taxpayer requesting information to verify the withholding claimed on the return. This frequently occurs in cases where the royalty owner is a single-member limited liability company (SMLLC) that is a disregarded entity for federal income tax purposes. In the case of a SMLLC that is a disregarded entity, the Form 1099-MISC or 1042-S is to be issued in the name and taxpayer identification number of the LLC's owner. If the federal identification number on the Form 1099-MISC or 1042-S is incorrect, federal Form W-9 may be completed and provided to the remitter to correct it, and the remitter should issue a corrected Form 1099-MISC or 1042-S to the royalty owner.

Automation tax credit

Pre-2015 law. Prior to 2015, an income tax credit was allowed to a primary sector business for purchasing machinery and equipment to automate a manufacturing process. The credit equals 20 percent of the cost of the machinery and equipment purchased during the tax year. A "primary sector business" is a business certified by the Commerce Department as one using knowledge or labor to add value to a product, process, or service that results in the creation of new wealth in North Dakota. The credit must be claimed in the tax year in which the purchase occurs, and the excess, if any, of the credit over the tax liability may be carried over and used on subsequent years' returns for up to 5 tax years. The total credits allowed for all qualifying purchases by all taxpayers is limited to $2 million per calendar year. The credit first took effect for the 2013 tax year and was set to expire at the end of the 2015 tax year.

New law. Legislation passed by the 2015 North Dakota Legislature revised the law governing the automation income tax credit as follows: (S.L. 2015, ch. 445; SB 2340)

- The availability of the credit was extended to the 2016 and 2017 tax years.
- A purchase includes the acquisition of qualifying machinery and equipment by means of a capital lease. The cost equals the property's fair market value at the inception of the lease.
- The maximum amount of credits allowed for all qualifying purchases by all taxpayers in a calendar year was reduced to $500,000 for each of the calendar years 2016 and 2017. *(The maximum amount for the 2015 calendar year remains at $2 million.)*
- If any credits under the maximum amount allowed for a calendar year go unclaimed, the unclaimed credits are rolled over and added to the following calendar year's maximum credit allowance. *(The last year to which unclaimed credits may be rolled over to is the 2017 calendar year.)*

- If the total credits attributable to qualifying purchases exceed the maximum amount of credits allowed for a calendar year, the maximum amount of credits allowed for that calendar year must be prorated among the qualifying taxpayers.

Qualified endowment tax credit

Pre-2015 law. Prior to 2015, an income tax credit was allowed for making a charitable contribution to a qualified endowment fund. A "qualified endowment fund" is a permanent, irrevocable fund established for a specific charitable, religious, or educational purpose that is held by a qualified nonprofit organization. A "qualified nonprofit organization" is a tax-exempt charitable organization under federal income tax law that has a physical presence in North Dakota. The credit is equal to 40 percent of the contributions made in a tax year, up to a maximum credit of $10,000 ($20,000 in the case of individuals filing a joint return). The North Dakota taxable income of the contributor must be increased by the amount of the contribution to the extent the contribution reduced the contributor's federal taxable income. If a contributor is unable to use the entire credit in the tax year in which the contribution was made, the unused credit may be carried over and used on subsequent tax years' returns for up to 3 years. If a contributor is an individual, the contribution to a qualified endowment fund may be made in the form of a planned gift, such as a charitable remainder annuity, or cash; however, if made in cash, an individual's cash contribution(s) to a particular endowment fund must total at least $5,000 to qualify for the credit.

New law. Legislation passed by the 2015 North Dakota Legislature changed the law governing the endowment fund income tax credit. (S.L. 2015, ch. 444; SB 2286) The change expanded the definition of a qualified endowment fund to include one held by an organization that meets all of the following conditions:

- It is a tax-exempt charitable organization under federal income tax law.
- It is incorporated or established outside North Dakota and does not have a physical location in North Dakota.
- Its purpose is to support a hospital, nursing home, medical facility, or a facility providing any combination of these services that is physically located outside North Dakota but within 5 miles of a North Dakota city with a population of 5,000 or more that does not have a hospital.

For more information, see the 2015 Schedule ND-1QEC or Schedule ND-1PG, both of which have been revised to incorporate this change. A new check-off was added to each schedule to indicate if a contribution was made to an endowment fund held by a qualifying organization located in a state bordering North Dakota.

Study of tax incentives for business

Pursuant to legislation passed by the 2015 North Dakota Legislature, the North Dakota Legislative Management has assigned to the Political Subdivision Taxation Committee the responsibility to review North Dakota's economic development tax incentives. (S.L. 2015, ch. 386; SB 2057) The purpose of the review is to ascertain if the incentives are serving their intended purposes in an equitable and cost-effective manner. For meeting times, agendas, and minutes of the Political Subdivision Taxation Committee, go to the North Dakota Legislative Council's website at www.legis.nd.gov.

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Apportionment formula for multistate C corporations

Pre-2015 law. Under the law applicable to tax years before 2015, a C corporation that conducted its business both inside and outside North Dakota was required to use an equally-weighted three-factor apportionment formula to determine the amount of its business income reportable to North Dakota. The formula is an equally-weighted average of three factors: property, payroll, and sales. Each factor is calculated by dividing the corporation's North Dakota activity by its total activity everywhere. The resulting factors are each assigned a weight of 1/3 (33.33%) and the sum of the weighted factors equals the percentage of the corporation's total apportionable income that is reportable to North Dakota.

New law. Legislation passed by the 2015 North Dakota Legislature changed the law governing the apportionment formula that must be used by a C corporation that conducts its business both inside and outside North Dakota. (S.L. 2015, ch. 446; SB 2292) The changes only apply to a C corporation.

The changes to the apportionment provisions provide for an alternative to the equally-weighted three-factor apportionment formula, under which a C corporation may make an election to use an apportionment formula that weights the sales factor more heavily, phased in as follows:

- For the 2016 and 2017 tax years, the weighting is: property—1/4 (25%), payroll—1/4 (25%), and sales—1/2 (50%).
- For the 2018 tax year, the weighting is: property—1/8 (12.5%), payroll—1/8 (12.5%), and sales—3/4 (75%).
- For tax years 2019 and after, the weighting is: sales—1 (100%). (There is no property or payroll factor.)

The election to use the alternative apportionment formula is subject to the following conditions:

- The election must be made on a timely-filed original corporation income tax return (Form 40).
- The election applies to all C corporations in a unitary group and for all C corporations filing a consolidated North Dakota corporation income tax return.
- The election is binding for 5 tax years, after which it automatically lapses.
- After a 5-year election period lapses, a new election must be made to continue using the alternative apportionment formula. The new election must be made on a timely-filed original corporation income tax return filed for the tax year following the last year of the lapsed 5-year period.
- After a 5-year election period lapses, if a new election is not made in the prescribed manner, the equally-weighted three-factor apportionment formula must be used for the next three tax years, after which the election to use the alternative apportionment formula may be made again.

The Multistate Tax Compact provisions under N.D.C.C. ch. 57-59.1 were also revised to make them consistent with the changes made to the apportionment formula provisions under N.D.C.C. ch. 57-38.1.

Energy device tax credit

Pre-2015 law. An income tax credit was allowed for installing a biomass, geothermal, solar, or wind energy device in North Dakota. The credit of 3 percent of the acquisition and installation costs is allowed in each of 5 tax years starting with the year the installation is completed. To qualify, the installation of the device had to be completed before January 1, 2015.

New law. Legislation passed by the 2015 North Dakota Legislature extended the time period in which to complete the installation of a wind device to January 1, 2017, but only if the installation of the wind device commenced before January 1, 2015. (S.L. 2015, ch. 438; SB 2037)

Filing reminders

North Dakota recognizes federal extensions to file

An extension of time to file the federal income tax return is automatically recognized for North Dakota income tax purposes. For individuals, this includes the automatic 2-month extension to June 15 allowed for being outside the U.S. and Puerto Rico on April 15. The North Dakota income tax return is extended for the same length of time as the federal extension. A separate North Dakota extension application does not have to be submitted, nor does a taxpayer have to notify the Office of State Tax Commissioner that a federal extension has been applied for or obtained.

Be sure to check or fill in the applicable box or circle in the tax preparation software or on the front page of a paper North Dakota income tax return to indicate that an extension applies. An individual (Form ND-1), estate or trust (Form 38), partnership (Form 58), or S corporation (Form 60) does not have to attach a copy of the federal extension to the North Dakota return; however, the taxpayer should place a copy of the federal extension form in the taxpayer's tax records in case the Office of State Tax Commissioner requests to see it. A C corporation that files Form 40 is required to attach a copy of the federal extension form to its North Dakota return whether it is filed electronically or on paper.

Extension interest. If the North Dakota income tax return is filed on or before the extended due date, and any tax balance due is paid in full with the return, no penalty applies. However, interest on any tax due on the return will be charged at the rate of 12% per year from the original due date of the return to the earlier of the date the return is filed or the extended due date.

Prepayment of tax due. A taxpayer may prepay the tax expected to be due on a return with an extension to avoid paying any interest. Payment may be made using a number of electronic payment options or submitting a check with the appropriate extension payment voucher. For more information, go to the Office of State Tax Commissioner's website at www.nd.gov/tax.

How long does it take to receive an individual income tax refund?

If a client asks how long it will take to receive his or her individual income tax refund, the following information will help guide your answer: The North Dakota Office of State Tax Commissioner has put into place extra measures to prevent income tax refund fraud, so the processing of refunds is taking longer than it did for prior years. Last year, the turnaround time for a refund claimed on a 2014 Form ND-1 or ND-EZ that was due in 2015 was about 27 days for paper returns and 10 days for electronically-filed returns. This turnaround time begins when the return is received by the Tax Commissioner's Office. It may take even longer for returns filed toward the end of the tax season.

Checking on the status of an individual income tax refund

To check on the status of a refund, use the "Where's My Refund?" feature on the North Dakota Office of State Tax Commissioner's website at www.nd.gov/tax. This feature was recently revamped to provide more details on the status of a return and to add a refund tracker. Taxpayers may also sign up to receive email or text alerts when their refund is issued. This app only works for original returns filed for the most current tax year—currently, the app can be used to check on the status of a refund claimed on an original 2015 Form ND-1 or ND-EZ that is due in the 2016 calendar year. The following information is needed to use this app:

- Taxpayer's social security number or, if a joint return was filed, the spouse's social security number.
- Filing status used on return (single, married filing jointly, etc.)
- Exact refund amount shown on the return.

When to check on the status of a refund. It is recommended that you or your client wait at least 2 weeks before checking the status of a refund on an electronically-filed return and at least 6 weeks in the case of a paper return. Refund information is updated once every day. There is no need to call the Tax Commissioner's Office unless the "check refund status" indicates there is a need to do so. Also, calling in will not speed up the processing of a refund.

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