

CHAPTER 81-03-10 VOLUNTARY CONTRIBUTIONS

Section

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81-03-10-01. Designation of overpayment amount.

An individual income taxpayer with an available overpayment of tax of at least five dollars may designate a portion of the overpayment, as a voluntary contribution, a minimum of one dollar to either or both of the following:

1. The watchable wildlife fund.
2. The trees for North Dakota program trust fund.

History: Effective July 1, 1989; amended effective November 1, 1991; June 1, 2002; July 1, 2016.

General Authority: NDCC 57-38-56

Law Implemented: NDCC 57-38-34.3, 57-38-35.1

81-03-10-02. Available overpayment.

The procedure by which the taxpayer's return is originally processed by the tax department may result in adjustments to the available overpayment amount computed by the taxpayer for errors on the return; reduction for taxes, including interest and penalty, owed for prior years; or reduction for amounts owed pursuant to North Dakota Century Code chapter 57-38.3.

When the overpayment amount computed by the taxpayer is reduced by the tax department, taxpayer designations will be reduced in the following order, each designated item to be reduced to zero before proceeding to reduce the next item:

1. The amount of the overpayment that the taxpayer has designated as voluntary contributions to the watchable wildlife fund and the trees for North Dakota program trust fund. If the tax department does not reduce the overpayment computed by the taxpayer by the total amount of the voluntary contributions, any remaining overpayment will be allocated between the funds in the same ratio as the designations bear to one another on the taxpayer's return.
2. The amount of the overpayment that the taxpayer has designated as a refund.
3. The amount of the overpayment that the taxpayer has designated as an estimated tax payment for a succeeding year.

History: Effective July 1, 1989; amended effective June 1, 2002; July 1, 2016.

General Authority: NDCC 57-38-56

Law Implemented: NDCC 57-38-34.3, 57-38-35.1(3), 57-38-38(1), 57-38-62, 57-38.3

81-03-10-03. Designation for taxpayers owing tax.

Taxpayers who have a tax balance due, including penalty and interest, of at least five dollars on their income tax return may designate that an additional amount of at least one dollar be paid to the watchable wildlife fund or to the trees for North Dakota program trust fund by paying the entire balance that is due for both tax and the designations at the same time that the return is filed. Any designations to the watchable wildlife fund or to the trees for North Dakota program trust fund are not obligations enforceable by the tax department. If the amount that is paid with the return does not equal the total of

the tax balance due and the amounts designated, the amount of the tax balance due must be paid first and the optional designations must be reduced to the amount paid with the return which is in excess of the tax balance due. The amount paid which is in excess of the tax balance due must be allocated between the funds in the same ratio as the taxpayer designations bear to one another on the taxpayer's return.

History: Effective July 1, 1989; amended effective June 1, 2002; July 1, 2016.

General Authority: NDCC 57-38-56

Law Implemented: NDCC 57-38-34.3, 57-38-35.1

81-03-10-04. Taxpayers with no overpayment or balance due.

A taxpayer with no overpayment of tax of at least five dollars or tax balance due of at least five dollars, may not use the state income tax return to make voluntary contributions. Taxpayers may make contributions directly to the North Dakota game and fish department for the watchable wildlife fund, or to the North Dakota state forester for the trees for North Dakota program trust fund.

History: Effective July 1, 1989; amended effective June 1, 2002; July 1, 2016.

General Authority: NDCC 57-38-56

Law Implemented: NDCC 57-38-34.3, 57-38-35.1