

Voluntary Disclosure / Administrative: North Dakota: Updated Voluntary Disclosure Program Guidance Explains Lookback Period

Guideline: Voluntary Disclosure Program, N.D. State Tax Comm. (1/25). Updated guidance from the North Dakota Office of State Tax Commissioner explains that North Dakota’s “Voluntary Disclosure Program” allows a taxpayer that has been conducting business activities in North Dakota or has been collecting but not remitting North Dakota sales tax to voluntarily and anonymously come forward and resolve potential North Dakota income, withholding, and sales and use tax liabilities. According to the guidance, the program’s disclosure period (*i.e.*, “look-back” period) generally is three years, but the “length of the look-back period will depend upon the disclosure statement provided in the taxpayer’s written request.” The guidance also states that based on “circumstances of limited presence,” the State Tax Commissioner may enter into an agreement for prospective compliance. Additionally, the guidance explains that North Dakota’s look-back period generally does not include the current tax year if the original or extended due date (if applicable) has not yet passed. Please contact us with any questions.

URL: <https://www.tax.nd.gov/sites/www/files/documents/guidelines/business/sales-use/reviewed-2025-voluntary-disclosure-program-guideline.pdf>

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