

DESCRIPTION OF DATA COLLECTED BY OFFICE OF STATE TAX COMMISSIONER RELATING TO SELECTED TAX INCENTIVES

Incentive Type	Description of Data Collected by Tax Department	Manner in Which Data May Be Disclosed
Income Tax Incentives		
General information available from tax return for following incentives:		
Automation Credit Angel Fund Investment Credit Seed Capital Investment Credit Research Expense Credit Wage and Salary Credit Microbusiness Credit Agricultural Commodity Processing Facility Investment Credit Certified Nonprofit Development Corporation Investment Credit Renewable Energy Device Credit Renaissance Zone Income Credits and Exemption (Deduction) Biodiesel Fuel Production Facility Construction or Retrofit Credit Biodiesel Fuel Blending Credit Biodiesel Fuel Equipment Credit Internship Program Credit Workforce Recruitment Credit Soybean or Canola Crushing Facility Construction or Retrofit Credit New or Expanding Business Income Exemption (Deduction) New Jobs Credit from Income Tax Withholding	<ul style="list-style-type: none"> • Taxpayer name • Taxpayer address • Taxpayer type (individual, corporation) • Taxpayer identification number • Taxpayer's federal adjusted gross income (AGI) and federal taxable income (FTI) • Taxpayer's North Dakota taxable income (NDTI) • Taxpayer's North Dakota tax liability • Subject to limitations, particularly in the case of paper filers, other data may be available from the federal income tax return • Amount of credit or deduction claimed 	Pursuant to 2015 HB 1060, specific taxpayer information may be disclosed to the Department of Commerce, to the extent necessary to evaluate economic development tax incentives. The Department of Commerce may not disclose information except in an aggregate format that does not disclose taxpayer identification or any specific information contained in returns or reports filed by the taxpayer, pursuant to NDCC Section 57-38-57(1)(a). Pursuant to Office of State Tax Commissioner policy, aggregate information must include no less than five taxpayers in order to be disclosed.
Additional information available for following employment or investment related tax credits:		
Internship Program Credit	<ul style="list-style-type: none"> • Number of interns hired • Total compensation paid to interns 	Specific information may be disclosed to the Department of Commerce for analysis purposes. Department of Commerce may only disclose information in an aggregate format.
Microbusiness Credit	<ul style="list-style-type: none"> • Amount invested in qualifying new tangible property • Amount paid to qualifying new employees 	
Workforce Recruitment Credit	<ul style="list-style-type: none"> • Number of qualifying employees • Amount paid to qualifying employees 	

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Additional information available for following investment credits:		
Seed Capital Investment Credit Agricultural Commodity Processing Facility Investment Credit Renaissance Fund Organization Investment Credit Certified Nonprofit Development Corporation Investment Credit	<ul style="list-style-type: none"> • Amount invested • Date of investment • Name and taxpayer identification number of certified business receiving the investment 	Specific information may be disclosed to the Department of Commerce for analysis purposes. Department of Commerce may only disclose information in an aggregate format.
Angel Fund Investment Credit	<ul style="list-style-type: none"> • Amount invested • Date of investment • Name and taxpayer identification number of certified business receiving the investment • Name and address of each new enterprise added to investment portfolio (from calendar year-end report) 	The name and address of the enterprise must be provided on the form, and is disclosable to Legislative Management, pursuant to NDCC 57-38-01.26.
Additional information available from Credit Transfer Statement for following credit:		
Research Expense Credit	<ul style="list-style-type: none"> • Name, address, and taxpayer identification number (social security number or FEIN) of the taxpayer transferring the credit • Name, address, and taxpayer identification number of the taxpayer receiving the tax credit • Amount of credit transferred • Date credit is transferred • <i>The Credit Transfer Statement was also required in the case of a transfer or sale of an angel fund tax credit, which was allowed to be done during the 2011 and 2012 tax years only. The transfer feature for the angel fund tax credit expired at the end of the 2012 tax year.</i> 	Specific information may be disclosed to the Department of Commerce for analysis purposes. Department of Commerce may only disclose information in an aggregate format.

Incentive Type	Description of Data Collected by Tax Department	Manner in Which Data May Be Disclosed
Sales Tax Incentives		
Information available from exemption request:		
Electric Generating Facilities Sales Tax Exemption Telecommunications Infrastructure Sales Tax Exemption	<ul style="list-style-type: none"> • Name, address, and sales tax permit number of business applying for exemption • Location of expansion project • Estimated start and completion dates of expansion • Explanation of business expansion • Description of property to be purchased • Estimated cost of tangible personal property to be exempt 	Pursuant to 2015 HB 1060, specific taxpayer information may be disclosed to the Department of Commerce, to the extent necessary to evaluate economic development tax incentives. The Department of Commerce may not disclose information except in an aggregate format that does not disclose taxpayer identification or any specific information contained in returns or reports filed by the taxpayer, pursuant to NDCC Section 57-39.2-23(1)(a). Pursuant to Office of State Tax Commissioner policy, aggregate information must include no less than five taxpayers in order to be disclosed.
Information tracked by Tax Department for each approved exemption:		
Electric Generating Facilities Sales Tax Exemption Telecommunications Infrastructure Sales Tax Exemption	<ul style="list-style-type: none"> • Amount of tax exemptions granted prior to purchase • Amount of purchases and tax refunded in cases where exemption was not requested prior to purchase 	

PREPARED BY THE OFFICE OF STATE TAX COMMISSIONER
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