

## 2012 Kansas Statutes

**79-3230. Periods of limitation; extension agreements; notice of agreement with internal revenue service.** (a) The amount of income taxes imposed by this act shall be assessed within three years after the original return was filed, the tax as shown to be due on the return was paid or within one year after an amended return is filed, whichever is the later date, and no proceedings in court for the collection of such taxes shall be begun after the expiration of such period. For purposes of this act any return filed before the 15th day of the fourth month following the close of the taxable year shall be considered as being filed on the 15th day of the fourth month following the close of the taxable year, and any tax shown to be due on the return and paid before the 15th day of the fourth month following the close of the taxable year shall be deemed to have been paid on the 15th day of the fourth month following the close of the taxable year.

(b) In the case of a false or fraudulent return with intent to evade tax, the tax may be assessed, or a proceeding in court for collection of such tax may be begun at any time.

(c) No claim shall be allowed for credit or refund of overpayment of any tax imposed by this act unless filed by the taxpayer within three years from the date the original return was due, including any extension allowed pursuant to law, or two years from the date the tax claimed to be refunded or against which the credit is claimed was paid, whichever of such periods expires later.

(d) In case a taxpayer has made claim for a refund, the taxpayer shall have the right to commence a suit for the recovery of the refund at the expiration of six months after the filing of the claim for refund, if no action has been taken by the director of taxation.

(e) Before the expiration of time prescribed in this section for the assessment of additional tax or the filing of a claim for a refund, the director of taxation is authorized to enter into an agreement in writing with the taxpayer consenting to the extension of the periods of limitations as defined in this act for the assessment of tax or for the filing of a claim for refund, at any time prior to the expiration of the period of limitations. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon. A copy of all such agreements and extensions thereof shall be filed with the director of taxation within 30 days after their execution.

(f) Any taxpayer whose income has been adjusted by the federal internal revenue service or by the income tax collection agency of another state is required to report such adjustments to the Kansas department of revenue by mail within 180 days of the date the federal or other state adjustments are paid, agreed to or become final, whichever is earlier. Such adjustments shall be reported by filing an amended return for the applicable taxable year and a copy of the federal or state revenue agent's report detailing such adjustments. In the event such taxpayer is a corporation, such report shall be by certified or registered mail.

Notwithstanding the provisions of subsection (a) or (c) of this section, additional income taxes may be assessed and proceedings in court for collection of such taxes may be commenced and any refund or credit may be allowed by the director of taxation within 180 days following receipt of any such report of adjustments by the Kansas department of revenue, or within two years from the date the tax claimed to be refunded or, against which the credit is claimed was paid, whichever period expires later. No assessment shall be made nor any refund or credit shall be allowable under the provisions of this subsection except to the extent the same is attributable to changes in the taxpayer's income due to adjustments indicated by such report. Failure by the taxpayer to comply with the provisions of this subsection shall not bar the Kansas department of revenue from assessing additional taxes or proceeding in court to collect such taxes.

(g) Failure by the taxpayer to comply with the requirements for filing returns shall toll the periods of limitation for the Kansas department of revenue to assess or collect taxes.

**History:** L. 1933, ch. 320, § 30; L. 1935, ch. 312, § 12; L. 1949, ch. 480, § 5; L. 1953, ch. 437, § 3; L. 1961, ch. 454, § 1; L. 1965, ch. 523, § 3; L. 1980, ch. 316, § 5; L. 1981, ch. 384, § 1; L. 1984, ch. 351, § 13; L. 1989, ch. 296, § 1; L. 1997, ch. 126, § 17; L. 1998, ch. 188, § 8; L. 2001, ch. 176, § 8; L. 2009, ch. 142, § 5; May 28.