

**141.345 Refund or credit in case of overpayment.**

- (1) Where there has been an overpayment of tax under KRS 141.310 or 141.315, refund or credit shall be made to the employer only to the extent that the amount of such overpayment was not deducted and withheld under KRS 141.310 or 141.315 by the employer.
- (2) Unless written application for refund or credit is received by the department from the employer within four (4) years from the date the overpayment was made, no refund or credit shall be allowed.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 500, effective June 20, 2005. -- Amended 1966 Ky. Acts ch. 176, Part 1, sec. 12. -- Created 1954 Ky. Acts ch. 79, sec. 29.