

**142.333 Processing of return -- Billing for additional tax -- Review of action of department -- Taxpayer's right of appeal.**

- (1) As soon as practicable after each return is received, the department shall examine it. If the amount of tax computed by the department is greater than the amount returned by the taxpayer, the excess shall be assessed by the department within four (4) years from the later of the date the return was filed or due, except that in the case of a failure to file a return or a fraudulent return, the excess may be assessed at any time. A notice of assessment shall be mailed to the provider. The provider and the department may agree to extend this time period.
- (2) Any provider aggrieved by an action of the department may request a review and shall have the rights of appeal as set forth in KRS Chapter 131.
- (3) Notwithstanding the four (4) year time limitation set forth in subsection (1), in the case of a return where the provider understates gross revenues by twenty-five percent (25%) or more, the excess shall be assessed by the department within six (6) years from the later of the date the return is due or filed.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 528, effective June 20, 2005. -- Created 1994 Ky. Acts ch. 512, sec. 106, effective July 15, 1994.