

## §141. Assessment

**1. General provisions.** Except as otherwise provided by this Title, an amount of tax that a person declares on a return filed with the State Tax Assessor to be due to the State is deemed to be assessed at the time the return is filed and is payable on or before the date prescribed for filing the return. When a return is filed, the assessor shall examine it and may conduct audits or investigations to determine the correct tax liability. If the assessor determines that the amount of tax shown on the return is less than the correct amount, the assessor shall assess the tax due the State and provide notice to the taxpayer of the assessment. Except as provided in subsection 2, an assessment may not be made after 3 years from the date the return was filed or 3 years from the date prescribed for filing the return, whichever is later. The assessor may make a supplemental assessment within the assessment period prescribed by this section for the same period, periods or partial periods previously assessed if the assessor determines that a previous assessment understates the tax due or otherwise is imperfect or incomplete in any material respect. For purposes of this subsection, the date prescribed for filing the return is determined without regard to any extension of time.

[PL 2019, c. 659, Pt. G, §1 (AMD); PL 2019, c. 659, Pt. G, §5 (AFF).]

**2. Exceptions.** The following are exceptions to the 3-year time limit specified in subsection 1.

A. An assessment may be made within 6 years from the date the return was filed if the tax liability shown on the return, after adjustments necessary to correct any mathematical errors apparent on the face of the return, is less than 1/2 of the tax liability determined by the assessor. In determining whether the 50% threshold provided by this paragraph is satisfied, the assessor may not consider any portion of the understated tax liability for which the taxpayer has substantial authority supporting its position. [PL 2011, c. 380, Pt. J, §3 (AMD).]

B. An assessment may be made at any time with respect to a time period for which a fraudulent return has been filed. [PL 1979, c. 378, §4 (NEW).]

C. An assessment may be made at any time with respect to a period for which a return has become due but has not been filed. If a person who has failed to file a return does not provide to the assessor, within 60 days of receipt of notice, information that the assessor considers necessary to determine the person's tax liability for that period, the assessor may assess an estimated tax liability based upon the best information otherwise available. In any proceeding for the collection of tax for that period, that estimate is prima facie evidence of the tax liability. The 60-day period provided by this paragraph must be extended for an additional 60 days if the taxpayer requests an extension in writing prior to the expiration of the original 60-day period. [PL 2011, c. 1, Pt. BB, §1 (AMD); PL 2011, c. 1, Pt. BB, §3 (AFF).]

D. [PL 2007, c. 627, §4 (RP).]

E. The time limitations for assessment specified in this section may be extended to any later date to which the assessor and taxpayer agree in writing. [PL 2011, c. 380, Pt. J, §3 (AMD).]

[PL 2011, c. 1, Pt. BB, §1 (AMD); PL 2011, c. 1, Pt. BB, §3 (AFF); PL 2011, c. 380, Pt. J, §3 (AMD).]

**3. Abatement.**

[PL 1985, c. 691, §1 (RP).]

### SECTION HISTORY

PL 1979, c. 378, §4 (NEW). PL 1981, c. 364, §8 (AMD). PL 1985, c. 691, §1 (AMD). PL 2001, c. 396, §4 (AMD). PL 2003, c. 451, §HH1 (AMD). PL 2003, c. 451, §HH2 (AFF). PL 2007, c. 627, §4 (AMD). PL 2009, c. 496, §3 (AMD). PL 2011, c. 1, Pt. BB, §1 (AMD). PL 2011, c. 1, Pt. BB, §3 (AFF). PL 2011, c. 380, Pt. J, §§2, 3 (AMD). PL 2019, c. 659, Pt. G, §1 (AMD). PL 2019, c. 659, Pt. G, §5 (AFF).

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