

§5197. Extensions of time

The time periods provided for in this subchapter may be extended: [PL 2019, c. 380, §2 (NEW).]

1. Automatically for 60 days. Automatically, upon written notice to the assessor, by 60 days for an audited partnership or tiered partner that has 10,000 or more direct partners; or [PL 2019, c. 380, §2 (NEW).]

2. Written agreement. By written agreement between the taxpayer and the assessor. [PL 2019, c. 380, §2 (NEW).]

Any extension granted under this section for filing the federal adjustments report extends the last day prescribed by law for assessing any additional tax pursuant to sections 141 and 5270 and the period for filing a claim for refund or credit of taxes pursuant to sections 144 and 5278 arising from the final federal adjustment. [PL 2019, c. 380, §2 (NEW).]

SECTION HISTORY

PL 2019, c. 380, §2 (NEW).

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