

140.165 Audits, appraisals and examinations -- Finality of return and payment.

The department may make such audits, appraisals, and examinations of records according to KRS 131.130 to properly supervise the collection of all taxes due under the provisions of this chapter. A completed tax return with full payment attached shall be final one (1) year after receipt by the department unless an audit has been initiated with due notice to the personal representative, except:

- (1) If any assets of the estate were not reported on the tax return filed with the department, or
- (2) If any information was not revealed to the department which would affect the amount of tax due.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 458, effective June 20, 2005. --
Created 1962 Ky. Acts ch. 93, sec. 4.