

**139.640 Offset of overpayments against tax owing.**

In making a determination of tax liability the department may offset overpayments for a period or periods, together with interest on the overpayments, against underpayments for another period or periods, against penalties, and against the interest on the underpayments.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 436, effective June 20, 2005. -- Created 1960 Ky. Acts ch. 5, Art. I, sec. 61, effective February 5, 1960.