

## **Title 35.III.1**

### **Chapter 10 Statute of Limitations**

- 100 The Commissioner, pursuant to Miss. Code Ann. Section 27-7-49 has three (3) years from the due date of the return or the date the return was filed, whichever is later, to make a determination of tax overpayment or deficiency. Exceptions to this general rule are:
1. Where a taxpayer has been notified by certified mail prior to the expiration of the three-year examination period that his or her return is being examined. The Commissioner has one year after the expiration of the three-year period to examine records and/or returns, and to assess any additional tax due.
  2. Where a taxpayer filed a false or fraudulent return with the intent to evade tax or where a taxpayer had a filing requirement but no tax return was filed.
  3. Where the Internal Revenue Service has increased the income of a taxpayer. Assessments of Mississippi income tax resulting from changes made to a taxpayer's federal return by the Internal Revenue Service must be made within three (3) years of the date the Internal Revenue Service disposes of the liability in question. "Disposes of the tax liability in question" means the date the Department of Revenue receives notice from the Internal Revenue Service of the change in the taxpayer's reported taxable income.
- 101 In the case of a taxpayer seeking a refund or a reduction in the amount due on a particular return, a taxpayer must apply within three (3) years from the due date of the return or where an extension was granted, three (3) years from the date the return was filed, provided the return was filed on or before the last day of the extension period authorized by the Commissioner.
- 102 When the Internal Revenue Service has made a change which results in a decrease of a taxpayer's Mississippi income tax liability, the Commissioner will allow the reduction within three (3) years of the date the Internal Revenue Service disposes of the liability in question.
- 103 When the reportable taxable income of a taxpayer has been decreased by the carryback of a net casualty loss deduction or a net operating loss deduction, the three-year examination period is determined by the tax year in which the loss was incurred.
- 104 (Reserved)

*35.III.1.10 revised effective January 7, 2019*