

**452A.67 Limitation on collection proceedings.**

1. The department shall examine the return and enforce collection of any amount of tax, penalty, fine, or interest over and above the amount shown to be due by the return filed by a licensee as soon as practicable but no later than three years after the return is filed. An assessment shall not be made covering a period beyond three years after the return is filed except that the period for the examination and determination of the correct amount of tax is unlimited in the case of a false or fraudulent return made with the intent to evade tax or in the case of a failure to file a return.

2. The three-year period of limitation may be extended by a taxpayer by signing a waiver agreement form to be provided by the department. The agreement must stipulate the period of extension and the tax period to which the extension applies. The agreement must also provide that a claim for refund may be filed by the taxpayer at any time during the period of extension.

[C58, 62, 66, §324.66; C71, 73, 75, 77, 79, 81, §324.67]

[89 Acts, ch 251, §8](#)

C93, §452A.67

[96 Acts, ch 1066, §14, 21; 99 Acts, ch 151, §70, 89; 2018 Acts, ch 1041, §127](#)

Referred to in [§602.8102\(56\)](#)

Code editor directive applied