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#	State	Statute	Statute of Limitations	Statute of Limitations False or Fraudulent Return	Explicit Reference to Erroneous Refund	Statutory Language
0	Federal Government	26 U.S.C.A. § 6501(a) 26 U.S.C.A. § 6532(b)	3 years	∞ if fraud	Yes; 2 years; 5 years - fraud	<p>(a) General rule.--Except as otherwise provided in this section, the amount of any tax imposed by this title shall be assessed within 3 years after the return was filed (whether or not such return was filed on or after the date prescribed)...</p> <p>(c) Exceptions.-- (1) False return.--In the case of a false or fraudulent return with the intent to evade tax, the tax may be assessed, or a proceeding in court for collection of such tax may be begun without assessment, at any time. (2) Willful attempt to evade tax.--In case of a willful attempt in any manner to defeat or evade tax imposed by this title (other than tax imposed by subtitle A or B), the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time....</p> <p>(b) Suits by United States for recovery of erroneous refunds-- Recovery of an erroneous refund by suit under section 7405 shall be allowed only if such suit is begun within 2 years after the making of such refund, except that such suit may be brought at any time within 5 years from the making of the refund if it appears that any part of the refund was induced by fraud or misrepresentation of a material fact.</p>
1	Alabama	Ala. Code § 40-2A-7(b)(2)	3 years preliminary 6 years audit	∞ if fraud	No	<p>(2) TIME LIMITATION FOR ENTERING PRELIMINARY ASSESSMENT. Any preliminary assessment shall be entered within three years from the due date of the return, or three years from the date the return is filed with the department, whichever is later, or if no return is required to be filed, within three years of the due date of the tax, except as follows: (a) A preliminary assessment may be entered at any time if no return is filed as required, or if a false or fraudulent return is filed with the intent to evade tax.</p>
2	Alaska	Alaska Stat. Ann. § 43.05.260 (a), (c)(1)	3 years	∞ if fraud	No.	<p>(a) Except as provided in (c) of this section, AS 43.20.200(b), and AS 43.55.075, the amount of a tax imposed by this title must be assessed within three years after the return was filed, whether or not a return was filed on or after the date prescribed by law. If the tax is not assessed before the expiration of the applicable period, proceedings may not be instituted in court for the collection of the tax...</p> <p>(c) The following exceptions apply to the limitation period in (a) of this section: (1) in the case of a false or fraudulent return with the intent to evade tax, the tax may be assessed, or a proceeding in court for collection of the tax may be begun without assessment, at any time;</p>
3	Arizona	Ariz. Rev. Stat. Ann. § 42-1104(A), (B)(1)(a)	4 years	∞ if fraud	No.	<p>A. For the taxes to which this article applies, every notice of every additional tax due shall be prepared on forms prescribed by the department and mailed within four years after the report or return is required to be filed or within four years after the report or return is filed, whichever period expires later. . .</p> <p>B. The following are exceptions to the general rules prescribed by this section, and a deficiency assessment may be issued in any of the following cases: 1. The department may assess the tax or begin a proceeding in court for collecting the tax at any time: (a) In the case of a false or fraudulent return with the intent to evade tax.</p>
4	Arkansas	Ark. Code Ann. § 26-18-306(a)(1), (f)	3 years	∞ if fraud	No.	<p>(a)(1) Except as otherwise provided in this chapter, no assessment of any tax levied under the state tax law shall be made after the expiration of three (3) years from the date the return was required to be filed or the date the return was filed, whichever period expires later. ... (f) In the case of a fraudulent return or failure to file a report or return required under any state tax law, the Secretary of the Department of Finance and Administration may compute, determine, and assess the estimated amount of tax due from any information in his or her possession or may begin an action in court for the collection of the tax without assessment, at any time.</p>
5	California	Cal. Rev. & Tax. Code § 19057(a)	4 years	∞ if fraud	No	<p>(a) Except in the case of a false or fraudulent return and except as otherwise expressly provided in this part, every notice of a proposed deficiency assessment shall be mailed to the taxpayer within four years after the return was filed.</p>

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6	Colorado	Colo. Rev. Stat. Ann. § 39-10-101(2)(b)(I), (c)	6 years	∞ if fraud	No	(2)(b)(I) the taxes for any period... shall not be assessed more than six years after the date on which the tax was or is payable. (c) In the case of fraudulent action with intent to evade tax, the tax, together with interest thereon, may be assessed, or proceedings for the collection of such taxes may be begun, at any time .
7	Connecticut	Conn. Gen. Stat. Ann. § 12-733 (West)	3 years	∞ if fraud	No	(a) Except as otherwise provided in this chapter, a notice of proposed deficiency assessment shall be mailed to the taxpayer within three years after the return is filed.... (c) (1) If no return is filed or if a taxpayer makes, willfully or otherwise, a false or fraudulent return , a notice of deficiency assessment may be mailed to the taxpayer at any time
8	Delaware	Del. Code Ann. tit. 30, § 531 (a),(c)(limitation) Del. Code Ann. tit. 30, § 532(a)-(b)(erroneous)	3 years 2 years	∞ if fraud ∞ if fraud	Yes; 2 years ∞ if fraud	(a) Except as otherwise provided in this section, a notice of proposed assessment... shall be mailed to the taxpayer within 3 years after the return was filed.... (c) [I]f a false or fraudulent return is filed with the intent to evade any tax... a notice of proposed assessment... may be mailed at any time . ----- (a) An erroneous refund shall be considered an underpayment of tax on the date such refund was made, and a notice of proposed assessment under § 521(c) of this title with respect to such refund may be mailed to the taxpayer at any time within the later of: (1) Two years from the making of such refund; or (2) The limitation period provided by § 531 of this title. (b) As to any part of an erroneous refund that was induced by fraud or by the intentional misrepresentation of a material fact , a notice of proposed assessment under § 521(c) of this title with respect to such refund may be mailed to the taxpayer at any time .
9	District of Columbia	D.C. Code Ann. § 47-4301(a), (d)	3 years	∞ if fraud	No	(a) Unless otherwise provided in subsection (d) of this section, the amount of a tax imposed under this title shall be assessed within 3 years after the return was filed ... (d)(1) In the case of a (A) false or fraudulent return with the intent to evade tax, (B) willful attempt in any manner to defeat or evade tax imposed by this title, (C) failure to file a return, or (D) filing a real property tax exemption application, the tax may be assessed, or a proceeding in court for the collection of the tax may begin without assessment, at any time .
10	Florida	Fla. Stat. Ann. § 95.091(3)(a)(1)(b), (3)(a)(5)-(6)	3 years	∞ if fraud	Yes; 3 years ∞ if fraud	b. Effective July 1, 2002, notwithstanding sub-subparagraph a., within 3 years after the date the tax is due, any return with respect to the tax is due, or such return is filed, whichever occurs later... 5. At any time after the taxpayer failed to make any required payment of the tax, failed to file a required return, or filed a fraudulent return , except that for taxes due on or after July 1, 1999, the limitation prescribed in subparagraph 1, applies if the taxpayer disclosed in writing the tax liability to the department before the department contacts the taxpayer; or 6. In any case in which a refund of tax has erroneously been made for any reason: a. For refunds made before July 1, 1999, within 5 years after making such refund; and b. For refunds made on or after July 1, 1999, within 3 years after making such refund, or at any time after making such refund if it appears that any part of the refund was induced by fraud or the misrepresentation of a material fact.
11	Georgia	Ga. Code Ann. § 48-2-49(b)(c)	3 years	∞ if fraud	No	(b) Except as otherwise provided by subsection (c) of this Code section or by this title, in the case where a return or report is filed, the amount of any tax imposed by this title shall be assessed within three years after the return or report was filed. For purposes of this subsection, a return or report filed before the last day prescribed by law for the filing thereof shall be considered as filed on such last day. . . (c) Except as otherwise provided by this title, in the case of a false or fraudulent return or report filed with the intent to evade tax or a failure to file a return or report, the amount of any tax imposed by this title may be assessed at any time .

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12	Hawaii	Haw. Rev. Stat. Ann. § 235-111(a), (c)	3 years	∞ if fraud	No	<p>(a) The amount of income taxes imposed by this chapter... shall be assessed or levied and the overpayment... shall be credited within three years after filing of the tax return for the taxable year, or within three years of the due date prescribed for the filing of the return, whichever is later. No proceeding in court without assessment for the collection of the taxes or the enforcement of the liability shall be begun after the expiration of the period....</p> <p>(c) Exceptions; fraudulent return or no return. In the case of a false or fraudulent return with intent to evade tax or liability, or of a failure to file return, the tax or liability may be assessed or levied at any time; provided that the burden of proof with respect to the issues of falsity or fraud and intent to evade tax shall be upon the State.</p>
13	Idaho	Idaho Code Ann. § 63-3068(a), (c)	3 years	∞ if fraud	No	<p>(a) Except as otherwise provided in this section, a notice of deficiency, as provided in section 63-3045, Idaho Code, for the tax imposed in this chapter shall be issued within three (3) years from either the due date of the return, without regard to extensions, or from the date the return was filed, whichever is later.</p> <p>(c) In the case of a fraudulent return or a false return with the intent to evade the tax imposed in this chapter, or a willful attempt in any manner to defeat or evade the tax imposed in this chapter, a notice of deficiency may be issued, the tax may be assessed, or a proceeding in court for collection of such tax may be begun without assessment, at any time.</p>
14	Illinois	35 Ill. Comp. Stat. Ann. 5/905(a),(c),(g)	3 years	∞ if fraud	Yes; 2 years; 5 years - fraud	<p>(a) In general. Except as otherwise provided in this Act: (1) A notice of deficiency shall be issued not later than 3 years after the date the return was filed....</p> <p>(c) No return or fraudulent return. If no return is filed or a false and fraudulent return is filed with intent to evade the tax imposed by this Act, a notice of deficiency may be issued at any time...</p> <p>(g) Erroneous refunds. In any case in which there has been an erroneous refund of tax payable under this Act, a notice of deficiency may be issued at any time within 2 years from the making of such refund, or within 5 years from the making of such refund if it appears that any part of the refund was induced by fraud or the misrepresentation of a material fact, provided, however, that the amount of any proposed assessment set forth in such notice shall be limited to the amount of such erroneous refund.</p>
15	Indiana	Ind. Code Ann. § 6-8.1-5-2(a),(g),(h)	3 years	∞ if fraud	Yes; 2 years; 5 years - fraud	<p>Sec. 2. (a) Except as otherwise provided in this section and section 2.5 of this chapter, the department may not issue a proposed assessment under section 1 of this chapter more than three (3) years after the latest of the date the return is filed...</p> <p>(g) If a person files a fraudulent, unsigned, or substantially blank return, or if a person does not file a return, there is no time limit within which the department must issue its proposed assessment...</p> <p>(h) If any part of a listed tax has been erroneously refunded by the department, the erroneous refund may be recovered through the assessment procedures established in this chapter. An assessment issued for an erroneous refund must be issued within the later of: (1) the period for which an assessment could otherwise be issued under this section; or (2) whichever is applicable: (A) within two (2) years after making the refund; or (B) within five (5) years after making the refund if the refund was induced by fraud or misrepresentation.</p>

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16	Iowa	Iowa Code Ann. § 422.25(b),(c)	3 years	∞ if fraud	No	<p>b. Within three years after the return is filed or within three years after the return became due, including any extensions of time for filing, whichever time is the later, the department shall examine the return and determine the tax. However, if the taxpayer omits from income an amount which will, under the Internal Revenue Code, extend the statute of limitations for assessment of federal tax to six years under the federal law, the period for examination and determination is six years.</p> <p>c. The period for 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.</p>
17	Kansas	Kan. Stat. Ann. § 79-3230(a), (b)	3 years	∞ if fraud	No	<p>(a) The amount of income taxes imposed by this act shall be assessed within three years after the original return was filed, the tax as shown to be due on the return was paid or within one year after an amended return is filed, whichever is the later date, and no proceedings in court for the collection of such taxes shall be begun after the expiration of such period...</p> <p>(b) In the case of a false or fraudulent return with intent to evade tax, the tax may be assessed, or a proceeding in court for collection of such tax may be begun at any time....</p>
18	Kentucky	KY St § 141.210(1), (2)(a)(1)-(2)	4 years	∞ if fraud	No	<p>(1) As soon as practicable after each return is received, the department shall examine and audit it.</p> <p>(2) (a) 1. If the amount of tax computed by the department is greater than the amount returned by the taxpayer, the additional tax shall be assessed and a notice of assessment mailed to the taxpayer by the department within four (4) years from the date the return was filed, except as otherwise provided in this subsection.</p> <p>2. In the case of a failure to file a return or of a fraudulent return the additional tax may be assessed at any time.</p>
19	Louisiana	La. Const. Ann. art. VII, § 16 LSA § 47:1580	3 years	∞ if fraud	No	<p>Section 16. Taxes, except real property taxes, and licenses shall prescribe in three years after the thirty-first day of December in the year in which they are due, but prescription may be interrupted or suspended as provided by law.</p> <p>A. The prescription running against any state tax, license, excise, interest, penalty, or other charge shall be suspended by any of the following: ...</p> <p>(4) The filing of a false or fraudulent return, as defined in R.S. 47:1605(B)(2), provided that suspended prescription shall begin to run again upon notice to the secretary of the filing of the false or fraudulent return or upon the subsequent filing of a return which is not false or fraudulent.</p>
20	Maine	Me. Rev. Stat. tit. 36, § 141	3 years	∞ if fraud	No	<p>1. General provisions. Except as otherwise provided by this Title, an amount of tax that a person declares on a return filed with the State Tax Assessor to be due to the State is deemed to be assessed at the time the return is filed and is payable on or before the date prescribed for filing the return. When a return is filed, the assessor shall examine it and may conduct audits or investigations to determine the correct tax liability. If the assessor determines that the amount of tax shown on the return is less than the correct amount, the assessor shall assess the tax due the State and provide notice to the taxpayer of the assessment. Except as provided in subsection 2, an assessment may not be made after 3 years from the date the return was filed or 3 years from the date prescribed for filing the return, whichever is later.</p> <p>2. Exceptions. The following are exceptions to the 3-year time limit specified in subsection 1.</p> <p>B. An assessment may be made at any time with respect to a time period for which a fraudulent return has been filed.</p>

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21	Maryland	Md. Code Ann., Tax-Gen. § 13-1101	3 years	∞ if fraud	No	<p>(a) Except as otherwise provided in this section, an assessment of financial institution franchise tax, public service company franchise tax, income tax, or estate tax may not be made after 3 years from the later of:</p> <p>(1) the date that the return is filed; or</p> <p>(2) the date that the return is due.</p> <p>(b) An assessment of digital advertising gross revenues tax, financial institution franchise tax, public service company franchise tax, income tax, or estate tax may be made at any time if:</p> <p>(1) a false return is filed with the intent to evade the tax;</p> <p>(2) a willful attempt is made to evade the tax;</p>
22	Massachusetts	Mass. Gen. Laws Ann. ch. 62C, § 28 Mass. Gen. Laws Ann. ch. 62C, § 36A (Refund)	3 years	∞ if fraud	Yes. Separate statute	<p>(b)(1) If the commissioner determines, from the verification of a return or otherwise, that the full amount of any tax has not been assessed or is not considered to be assessed, the commissioner may, at any time within 3 years after the date the return was filed or the date it was required to be filed, whichever occurs later. . .</p> <p>(d) In the case of a false or fraudulent return filed with intent to evade a tax or of a failure to file a return, the commissioner may make an assessment at any time, without giving notice of his intention to assess, determining the tax due according to his best information and belief.</p> <p>-----</p> <p>If the commissioner determines that he has made any payment in error, he shall notify the person to whom payment was made, in writing, making demand for repayment. If within 30 days thereafter the amount demanded is repaid in full, no interest shall be due. If repayment of the full amount demanded is not made within 30 days, the outstanding sum shall, without further action by the commissioner, be considered to be a tax assessed under this chapter as of the date of the demand, and subject to all the provisions thereof.</p>
23	Michigan	Mich. Comp. Laws Ann. § 141.1172	3 years	∞ if fraud	No	<p>Sec. 12. Except in case of fraud, failure to file a return, or omission of substantial portions of tax due on a return, an additional assessment shall not be made after 3 years from the date the return was due, including extensions thereof, or the tax was paid, whichever is later.</p>
24	Minnesota	Minn. Stat. Ann. § 289A.38 Minn. Stat. Ann. § 289A.37(c) (erroneous)	3.5 years	∞ if fraud	Yes. 2 years; ∞ if fraud	<p>Subdivision 1. General rule. Except as otherwise provided in this section, the amount of taxes assessable must be assessed within 3-1/2 years after the date the return is filed.</p> <p>Subd. 2. Filing date. For purposes of this section, a tax return filed before the last day prescribed by law for filing is considered to be filed on the last day.</p> <p>Subdivision 1. General rule. Except as otherwise provided in this section, the amount of taxes assessable must be assessed within 3-1/2 years after the date the return is filed. . .</p> <p>Subd. 5. False or fraudulent return; no return. Notwithstanding the limitations under subdivision 1, the tax may be assessed at any time if a false or fraudulent return is filed or when a taxpayer fails to file a return.</p> <p>-----</p> <p>(c) The commissioner may make an assessment to recover an erroneous refund at any time within two years from the issuance of the erroneous refund. If all or part of the erroneous refund was induced by fraud or misrepresentation of a material fact, the</p>
25	Mississippi	Miss. Code. Ann. § 27-7-49	3 years	∞ if fraud	No.	<p>(1) Returns shall be examined by the commissioner or his or her duly authorized agents within three (3) years from the due date or the date the return was filed, whichever is later, and no determination of a tax overpayment or deficiency shall be made by the commissioner after the expiration of the three-year period, except as provided in this section and as provided in Section 27-7-307.</p> <p>(2) ...</p> <p>(b) In the case of a false or fraudulent return with the intent to evade tax. In such a case the commissioner is authorized to compute, determine and assess at any time the estimated amount of tax due on the return, including any applicable penalties and interest, from any information in his or her possession, and after the tax, penalties and/or interest are assessed, to collect them as otherwise provided by law.</p>

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26	Missouri	<ul style="list-style-type: none"> Mo. Ann. Stat. § 143.711(1), (3) (Limitations) Mo. Ann. Stat. § 143.721 (Erroneous refund) 	3 years	∞ if fraud	Yes. 2 years; 5 years - fraud	<p>1. Except as otherwise provided in this section and section 143.721, a notice of deficiency shall be mailed to the taxpayer within three years after the return was filed...</p> <p>3. If no return is filed or a false and fraudulent return is filed with intent to evade the tax imposed by sections 143.011 to 143.996, a notice of deficiency may be mailed to the taxpayer at any time.</p> <p>-----</p> <p>An erroneous refund shall be considered an underpayment of tax on the date made, and an assessment of a deficiency arising out of an erroneous refund may be made at any time within two years from the making of the refund, except that the assessment may be made within five years from the making of the refund if any part of the refund was induced by fraud or the misrepresentation of a material fact.</p>
27	Montana	Mont. Code Ann. § 15-30-2605	3 years	∞ if fraud	No	<p>...</p> <p>(3) Except as provided in subsections (2) and (4), the amount of tax due under any return may be determined by the department within 3 years after the return was filed, regardless of whether the return was filed on or after the last day prescribed for filing. For the purposes of 15-30-2607 and this section, a tax return due under this chapter and filed before the last day prescribed by law or rule is considered to be filed on the last day prescribed for filing.</p> <p>(4) If a taxpayer, with intent to evade the tax, purposely or knowingly files a false or fraudulent return, including a federal adjustments report required under 15-30-3403 or 15-30-3404, that violates a provision of this chapter, the amount of tax due may be determined at any time after the return is filed and the tax may be collected at any time after it becomes due....</p>
28	Nebraska	<p>Neb. Rev. Stat. Ann. § 77-2786(1), (3) (limitation)</p> <p>Neb. Rev. Stat. Ann. § 77-2787 (Erroneous)</p>	3 years	∞ if fraud	Yes. 2 years; 5 years - fraud	<p>(1) ... Except as otherwise provided in the Nebraska Revenue Act of 1967, no deficiency shall be assessed or collected with respect to the year for which the return was filed unless a notice of a proposed deficiency determination is mailed within three years after the return was filed or the period otherwise fixed...</p> <p>(3) If no return is filed or a false and fraudulent return is filed with intent to evade the income tax imposed by the Nebraska Revenue Act of 1967, a notice of deficiency determination may be mailed to the taxpayer at any time.</p> <p>-----</p> <p>An erroneous refund shall be considered an underpayment of tax on the date made, and an assessment of a deficiency arising out of an erroneous refund may be made at any time within two years from the making of the refund, except that the assessment may be made within five years from the making of the refund if it appears that any part of the refund was induced by fraud or the misrepresentation of a material fact.</p>
29	Nevada	Nev. Rev. Stat. Ann. § 360.355	3 years	∞ if fraud	No	<p>1. Except as otherwise provided in subsections 2, 3 and 4 and in NRS 375A.180 and 375B.210, every notice of the determination of a deficiency issued by the Department must be personally served or mailed within 3 years after the last day of the calendar month following the period for which the amount is proposed to be determined or within 3 years after the return is filed, whichever period expires later...</p> <p>4. This section does not apply to cases of fraud or intentional evasion of the provisions of this title or any regulation adopted pursuant thereto.</p>
30	New Hampshire	N.H. Rev. Stat. Ann. § 21-J:29(l)(a), (l)(b)	3 years	∞ if fraud	No	<p>I. (a) Except as otherwise provided, all taxes administered by the department shall be assessed within 3 years after the return is filed or within 3 years after the last day prescribed by law for filing such return, whichever is later...</p> <p>II. (b) In the case of a willful attempt in any manner to evade any tax administered by the department the tax may be assessed at any time.</p>
31	New Jersey	N.J.S. 54A:9-4(a),(c)(1), (c)(4)	3 years	∞ if fraud	Yes. 3 years; 5 years fraud	<p>(a) General. Except as otherwise provided in this section, any tax under this act shall be assessed within 3 years after the return was filed (whether or not such return was filed on or after the date prescribed)...</p> <p>(c) Exceptions.</p> <p>(1) Assessment at any time. The tax may be assessed at any time if--</p> <p>(A) No return is filed.</p> <p>(B) A false or fraudulent return is filed with intent to evade tax...</p> <p>(4) Recovery of erroneous refund. An erroneous refund shall be considered an underpayment of tax on the date made, and an assessment of a deficiency arising out of an erroneous refund may be made at any time within 3 years from the making of the refund, except that the assessment may be made within 5 years from the making of the refund if it appears that any part of the refund was induced by fraud or misrepresentation of a material fact.</p>

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32	New Mexico	N.M. Stat. Ann. § 7-1-78(A), (B)	3 years	10 years	No	<p>A. Except as otherwise provided in this section, no assessment of tax may be made by the department after three years from the end of the calendar year in which payment of the tax was due, and no proceeding in court for the collection of such tax without the prior assessment thereof shall be begun after the expiration of such period.</p> <p>B. In case of a false or fraudulent return made by a taxpayer with intent to evade tax, the amount thereof may be assessed at any time within ten years from the end of the calendar year in which the tax was due, and no proceeding in court for the collection of such tax without the prior assessment thereof shall be begun after the expiration of such period.</p>
33	New York	N.Y. Tax Law § 683(a), (c)(1), (c)(5)	3 years	∞ if fraud	Yes. 2 years; 5 years - fraud.	<p>(a) General.--Except as otherwise provided in this section, any tax under this article shall be assessed within three years after the return was filed (whether or not such return was filed on or after the date prescribed).</p> <p>(c) Exceptions.-- (1) Assessment at any time.--The tax may be assessed at any time if-- . . . (B) a false or fraudulent return is filed with intent to evade tax. . .</p> <p>(5) Recovery of erroneous refund.--An erroneous refund shall be considered an underpayment of tax on the date made, and an assessment of a deficiency arising out of an erroneous refund may be made at any time within two years from the making of the refund, except that the assessment may be made within five years from the making of the refund if it appears that any part of the refund was induced by fraud or misrepresentation of a material fact.</p>
34	North Carolina	N.C. Gen. Stat. Ann. § 105-241.8(a), (b)(2)(b)-(c)	3 years	∞ if fraud	No	<p>(a) General.--The general statute of limitations for proposing an assessment applies unless a different period applies under subsection (b) of this section. The general statute of limitations for proposing an assessment is the later of the following: (1) Three years after the due date of the return. (2) Three years after the taxpayer filed the return.</p> <p>(b) Exceptions.--The exceptions to the general statute of limitations for proposing an assessment are as follows: . . . (2) Failure to file or filing false return.--There is no statute of limitations and the Secretary may propose an assessment of tax due from a taxpayer at any time if any of the following applies: . . . b. The taxpayer filed a fraudulent return. c. The taxpayer attempted in any manner to fraudulently evade or defeat the tax.</p>
35	North Dakota	N.D. Cent. Code Ann. § 57-38-38(1), (5)	3 years	∞ if fraud	No	<p>1. Except as otherwise provided in this section, the tax commissioner shall proceed to audit the returns of taxpayers and, not later than three years after the due date of the return, or three years after the return was filed, whichever period expires later, assess the tax and, if any additional tax is found due, shall notify the taxpayer in detail as to the reason for the increase...</p> <p>5. If false or fraudulent information is given in the return, or if the failure to file a return is due to the fraudulent intent or the willful attempt of the taxpayer in any manner to evade the tax, the time limitations in this section do not apply, and the tax may be assessed at any time.</p>
36	Ohio	Ohio Rev. Code Ann. § 5703.58(A), (C)(2)	10 years	∞ if fraud	No	<p>(A) Subject to divisions (B) and (D) of this section, the tax commissioner shall not make or issue an assessment for any tax payable to the state that is administered by the tax commissioner, or any penalty, interest, or additional charge on such tax, after the expiration of ten years.</p> <p>(C) This section does not apply to either of the following: ... (2) Any person who fraudulently attempts to avoid such tax.</p>

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#	State	Statute	Statute of Limitations	Statute of Limitations False or Fraudulent Return	Explicit Reference to Erroneous Refund	Statutory Language
37	Oklahoma	Okla. Stat. Ann. tit. 68, § 223 (A), (C)	3 years	∞ if fraud	No	<p>A. No assessment of any tax levied under the provisions of any state tax law except as provided in this section, shall be made after the expiration of three (3) years from the date the return was required to be filed or the date the return was filed, whichever period expires the later. . .</p> <p>C. In the case of a false or fraudulent report or return, with intent to evade tax, the tax may be assessed, or a proceeding in court for collection of such tax may be begun without assessment, at any time. The term "false or fraudulent" as used in this subsection shall have the same meaning as when used in Section 6501 of the Internal Revenue Code.</p>
38	Oregon	Or. Rev. Stat. Ann. § 314.410(1), (4)(a)	3 years	∞ if fraud	No	<p>(1) At any time within three years after the return was filed, the Department of Revenue may give notice of deficiency as prescribed in ORS 305.265. . .</p> <p>(4)(a) The limitations to the giving of notice of a deficiency provided in this section do not apply to a deficiency resulting from false or fraudulent returns, or in cases where no return has been filed.</p>
39	Pennsylvania	53 Pa. Stat. Ann. § 6924.509(h)(1), (3), (4)	3 years	∞ if fraud	Yes. 2 years; 5 years - fraud.	<p>... (h) Actions for collection of income taxes.--The tax officer may file an action in the name of a political subdivision within the tax collection district for the recovery of income taxes due to the political subdivision and unpaid...</p> <p>Actions for collection of income taxes shall be subject to the following:</p> <p>(1) Except as set forth in paragraph (2) or (4), an action brought to recover income taxes must be commenced within three years of the later of the date:</p> <p>(i) the income taxes are due;</p> <p>(ii) the declaration or return has been filed; or</p> <p>(iii) of a redetermination of compensation or net profits by the Department of Revenue.</p> <p>(3) Except as set forth in paragraph (4)(ii), (iii) or (iv), an action by a tax officer for recovery of an erroneous refund must be commenced as follows:</p> <p>(i) Except as set forth in subparagraph (ii), within two years after making the refund.</p> <p>(ii) If it appears that any part of the refund was induced by fraud or misrepresentation of material fact, within five years after making the refund.</p>
40	Rhode Island	44 R.I. Gen. Laws Ann. § 44-30-83(a),(b)(1)(ii), (b)(5)	3 years	∞ if fraud	Yes. 3 years; ∞ if fraud	<p>(a) General. Except as otherwise provided in this section the amount of the Rhode Island personal income tax shall be assessed within three (3) years after the return was filed. . .</p> <p>(b) Exceptions.</p> <p>(1) Assessment at any time. The tax may be assessed at any time if:</p> <p>(i) A false or fraudulent return is filed with intent to evade tax. . .</p> <p>(5) Recovery of erroneous refund. An erroneous refund shall be considered to create an underpayment of tax on the date made. An assessment of a deficiency arising out of an erroneous refund may be made at any time within three (3) years thereafter, or at any time if it appears that any part of the refund was induced by fraud or misrepresentation of a material fact.</p>
41	South Carolina	S.C. Code Ann. § 12-54-85(A), (C)(1)	3 years	∞ if fraud	No.	<p>(A) Except as otherwise provided in this section, taxes must be determined and assessed within thirty-six months from the date the return or document was filed or due to be filed, whichever is later. . .</p> <p>(C) Taxes may be determined and assessed after the thirty-six month limitation if:</p> <p>(1) there is fraudulent intent to evade the taxes. . .</p>
42	South Dakota	S.D. Codified Laws § 10-59-16	3 years	∞ if fraud	No.	<p>Unless a proceeding, audit, action, or jeopardy assessment is commenced to determine or collect the tax, the collection thereof is barred three years from the date the return reporting the tax is filed by or on behalf of the taxpayer. There is no bar to assessment or collection of taxes, penalty, or interest in the following instances: . . .</p> <p>(2) Any period for which a taxpayer fails to file a required return or report or files a fraudulent return or report. . .</p>

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#	State	Statute	Statute of Limitations	Statute of Limitations False or Fraudulent Return	Explicit Reference to Erroneous Refund	Statutory Language
43	Tennessee	Tenn. Code Ann. § 67-1-1501(b)(2)	3 years	∞ if fraud	No.	(b) STATE TAXES REQUIRING THE FILING OF RETURNS--ASSESSMENT. Notwithstanding subsection (a), the amount of any tax imposed under any title, in which the filing of a return is required by the state, shall be assessed within three (3) years from December 31 of the year in which the return was filed, and no levy or other proceeding to enforce the collection of such tax without assessment shall be made or begun after expiration of such period; provided, that: . . . (2) In the case of a false or fraudulent return with the intent to evade the tax, the tax may be assessed or a levy or other proceeding to enforce collection of such tax may be begun, with or without assessment, at any time
44	Texas	Tex. Tax Code Ann. § 111.201 Tex. Tax Code Ann. § 111.205	4 years	∞ if fraud	No.	No tax imposed by this title may be assessed after four years from the date that the tax becomes due and payable. ----- (a) The limitation provided by Section 111.201 of this code does not apply and the comptroller may assess a tax imposed by this title at any time if: (1) with intent to evade the tax, the taxpayer files a false or fraudulent report ; (2) no report for the tax has been filed; or (3) information contained in the report of the tax contains a gross error. (b) In this section, "gross" error means that, after correction of the error, the amount of tax due and payable exceeds the amount initially reported by at least 25 percent.
45	Utah	Utah Code Ann. § 59-10-536(2)(b)(i), (5)(a),(b)	The statute of limitations for the Tax Commission to assess and collect any outstanding balances does not start until a return has been filed. There is no statute of limitations for assessing and collecting the tax if no return has been filed. https://tax.utah.gov/info/statute-of-limitations#:~:text=The%20statute%20of%20limitations%20for%20the%20tax%20commission%20to%20assess,no%20return%20has%20been%20filed.	See note.	Yes. 3 years; 5 years fraud	(2)(b)(i) Subject to Subsection (2)(b)(iii), the commission may assess a deficiency in state income taxes within three years after a notification or amended federal income tax return described in Subsection (2)(a) is filed. (5)(a) An erroneous refund shall be considered an underpayment of tax on the date the commission makes the erroneous refund. (b) An assessment of a deficiency arising out of an erroneous refund may be made at any time within three years from the date the refund is made, except that an assessment may be made within five years from the time the refund is made if any part of the refund is induced by fraud or misrepresentation of a material fact.
46	Vermont	Vt. Stat. Ann. tit. 32, § 5882(a),(b)(2)	3 years	∞ if fraud	No	(a) The Commissioner may notify a taxpayer of a deficiency with respect to the payment of any tax liability, or assess a penalty or interest with respect thereto, in accordance with section 3202 of this title, at any time within three years after the date that tax liability was originally required to be paid under this chapter. (b) Notwithstanding subsection (a) of this section: (2) If the deficiency is caused by reason of fraud or the willful intent of the taxpayer to defeat or evade this chapter, the notification or assessment may be made at any time .
47	Virginia	Va. Code Ann. § 58.1-104 Va. Code Ann. § 58.1-312(A), (E)	3 years	6 years if fraud	Yes. 2 years; 5 years - fraud.	Except as provided in Chapters 3 (§ 58.1-300 et seq.) and 6 (§ 58.1-600 et seq.) of this title, any tax imposed by this subtitle shall be assessed within three years from the last day prescribed by law for the timely filing of the return. In the case of a false or fraudulent return with the intent to evade payment of any tax imposed by this subtitle, or a failure to file a required return, the taxes may be assessed, or a proceeding in court for the collection of such taxes may be begun without assessment, at any time within six years from the last day prescribed by law for the timely filing of the return. ----- A. The tax imposed by this chapter may be assessed at any time if: . . . 2. A false or fraudulent return is filed with intent to evade tax: ----- E. An erroneous refund shall be considered an underpayment of tax on the date made, and an assessment of a deficiency arising out of an erroneous refund may be made at any time within two years from the making of the refund, except that the assessment may be made within five years from the making of the refund if it appears that any part of the refund was induced by fraud or misrepresentation of a material fact.

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#	State	Statute	Statute of Limitations	Statute of Limitations False or Fraudulent Return	Explicit Reference to Erroneous Refund	Statutory Language
48	Washington	Wash. Rev. Code Ann. § 82.32.050	4 years	∞ if fraud	No	... (4) No assessment or correction of an assessment for additional taxes, penalties, or interest due may be made by the department more than four years after the close of the tax year, except (a) against a taxpayer who has not registered as required by this chapter, (b) upon a showing of fraud or of misrepresentation of a material fact by the taxpayer, or (c) where a taxpayer has executed a written waiver of such limitation. The execution of a written waiver shall also extend the period for making a refund or credit as provided in RCW 82.32.060(2)....
49	West Virginia	W. Va. Code Ann. § 11-10-15(a) (Assessment) W. Va. Code Ann. § 11-10-14 (Overpayment)	3 years	∞ if fraud	Yes. 2 years; 2 years - fraud	(a) General rule. -- The amount of any tax, additions to tax, penalties, and interest imposed by this article or any of the other articles of this chapter to which this article is applicable shall be assessed within three years after the date the return was filed (whether or not such return was filed on or after the date prescribed for filing); Provided, That in the case of a false or fraudulent return filed with the intent to evade tax, or in case no return was filed, the assessment may be made at any time. . . (k) Erroneous refund or credit. -- If the Tax Commissioner believes that an erroneous refund has been made or an erroneous credit has been established, he or she may proceed to investigate and make an assessment within the period prescribed in § 11-10-15 of this code or institute civil action to recover the amount of the refund or credit, within two years from the date the erroneous refund was paid or the erroneous credit was established, except that the assessment may be issued or civil action brought within two years from the date if it appears that any portion of the refund or credit was induced by fraud or misrepresentation of a material fact.
50	Wisconsin	Wis. Stat. Ann. § 71.77(2)(Assessment)	4 years	∞ if fraud	No	. . . (2) With respect to assessments of a tax or an assessment to recover all or part of any tax credit under this chapter in any calendar year or corresponding fiscal year, notice shall be given within 4 years of the date the income tax or franchise tax return was filed... (3) Irrespective of sub. (2), if any person has filed an incorrect income tax or franchise tax return for any year with intent to defeat or evade the income tax or franchise tax assessment provided by law, or has failed to file any income tax or franchise tax return for any of such years, income of any such year may be assessed when discovered. The department of revenue shall assess the taxes owed for taxable years beginning before January 1, 1990, by using the definition of "Internal Revenue Code" that applied to the year for which the assessment was made, as modified by P.L. 104-188 and P.L. 105-34 if P.L. 104-188 or P.L. 105-34 applied for federal purposes for that year.
51	Wyoming	Wyo. Stat. Ann. § 39-11-110	None	None	No.	There are no specific applicable provisions for a statute of limitations for this chapter.