

**§2558. Requirement to file amended return**

**1. Amended return required.** A person subject to the tax imposed by this chapter must file an amended return whenever an agency of the State, other than the Bureau of Revenue Services, or of the United States makes an audit finding that changes or corrects any item affecting the person's liability under this chapter or whenever for any reason there is a change or correction affecting the person's liability under this chapter.

[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

**2. Amended return filed.** The amended return must be filed within 180 days of an audit finding that affects a person's liability under this chapter or within 180 days of the date that a person learns of a change or correction that affects that person's liability under this chapter.

[PL 2011, c. 1, Pt. CC, §1 (AMD); PL 2011, c. 1, Pt. CC, §5 (AFF).]

**3. Contents of amended return.** The amended return required by this section must indicate the change or correction and the reason for that change or correction. The amended return constitutes an admission as to the correctness of the change unless the taxpayer includes with the return a written explanation of the reason the change or correction is erroneous.

[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

**4. Additional requirements.** The assessor may require additional information to be filed with the amended return. The assessor may prescribe exceptions to the requirements of this section.

[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

**SECTION HISTORY**

PL 2003, c. 673, §V25 (NEW). PL 2003, c. 673, §V29 (AFF). PL 2011, c. 1, Pt. CC, §1 (AMD). PL 2011, c. 1, Pt. CC, §5 (AFF).

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