

***Superseded 8/27/2015***

**59-7-522 Overpayments.**

- (1)
  - (a) Subject to Subsection (1)(b), a claim for credit or refund of an overpayment that is attributable to a Utah net loss carry back or carry forward shall be filed within three years from the due date of the return for the taxable year of the Utah net loss.
  - (b) The three-year period described in Subsection (1)(a) shall be extended by any extension of time provided in statute for filing the return described in Subsection (1)(a).
- (2) If an overpayment relates to a change in or correction of federal taxable income described in Section 59-7-519, a credit may be allowed or a refund paid any time before the expiration of the period within which a deficiency may be assessed.
- (3) The commission shall make a credit or refund within a 30-day period after the day on which a court's decision to require the commission to credit or refund the amount of an overpayment to a taxpayer is final.