

**143A.120 Offset of overpayments against underpayments.**

In making a determination of tax liability the department may offset overpayments for a period or periods, together with interest on the overpayments, against underpayments for another period or periods, against penalties, and against the interest on the underpayments.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 551, effective June 20, 2005. --  
Created 1980 Ky. Acts ch. 392, sec. 12, effective June 1, 1980.