



Peisner Johnson
— & Company, LLP

The chart lists the Statute of Limitations for Sales/Use Tax	
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State	Assessments
Alabama	3 years from later of return due date or return filing date.
Arizona	4 years from later of return due date or return filing date.
Arkansas	3 years from later of return due date or return filing date.
California	3 years from later of the end of the calendar month following the quarterly period for which the assessment relates, or the return filing date.
Colorado	3 years from later of tax due date or return filing date.
Connecticut	3 years from the later the end of the calendar month following the tax period, or the date the return was filed.
District of Columbia	3 years from return filing date.
Florida	3 years from later of return due date, tax due date, or return filing date, or any time a right to a refund or credit is available to the taxpayer.
Georgia	3 years from later of return due date or return filing date.
Hawaii	3 years from later of annual return due date or filing date.
Idaho	3 years from later of return due date or return filing date.
Illinois	3 years from the month or period in which the taxable gross receipts were received (assessments issued on January 1 or July 1).
Indiana	3 years from later of the return filing date or the end of the calendar year containing the period for which the return was filed.
Iowa	3 years from return filing date.
Kansas	3 years from return filing date.
Kentucky	4 years from later of return due date or return filing date.

Louisiana	3 years from the end of the calendar year in which the tax payment was due.
Maine	3 years from later of return due date or return filing date. If tax understated by 50% or more, 6 years from return filing date.
Maryland	4 years from tax due date.
Massachusetts	3 years from later of return due date or return filing date.
Michigan	4 years from later of return due date or return filing date.
Minnesota	3.5 years from later of return due date or return filing date. If taxes underreported by more than 25%, 6.5 years from later of return due date or return filing date.
Mississippi	3 years from return filing date.
Missouri	3 years from later of return due date or return filing date.
Nebraska	3 years from later of return filing date or the last day of the calendar month following the tax period.
Nevada	3 years from later of return filing date or the last day of the calendar month following the tax period.
New Jersey	4 years from return filing date.
New Mexico	3 years from the end of the calendar year in which the tax payment was due.
New York	3 years from later of return due date or return filing date.
North Carolina	3 years from later or return due date or return filing date.
North Dakota	3 years from later of return due date or return filing date.
Ohio	4 years from later of return due date or return filing date.
Oklahoma	3 years from later of return due date or return filing date.

Pennsylvania	3 years from later of return filing date or the end of the year in which the liability arose.
Rhode Island	3 years from later of return filing date or the 15th day of the month following the month in which the return was due.
South Carolina	3 years from later of date the return was filed or due to be filed. If tax understated by 20% or more, 6 years from later of date the return was filed or due to be filed.
South Dakota	3 years from return filing date.
Tennessee	3 years from the end of the calendar year in which the return was filed.
Texas	4 years from tax due date.
Utah	3 years from return filing date.
Vermont	3 years from later of return due date or return filing date.
Virginia	3 years from tax due date.
Washington	4 years from the close of the tax year in which the liability arose.
West Virginia	3 years from later of return due date or return filing date.
Wisconsin	4 years from return filing date.
Wyoming	3 years from the date of delinquency.

