

289A.35 ASSESSMENTS ON RETURNS.

The commissioner may audit and adjust the taxpayer's computation of federal taxable income, items of federal tax preferences, or federal credit amounts to make them conform with the provisions of chapter 290 or section 298.01. If a return has been filed, the commissioner shall enter the liability reported on the return and may make any audit or investigation that is considered necessary.

History: 1990 c 480 art 1 s 15; 1991 c 291 art 11 s 8; 1997 c 31 art 2 s 5; 2000 c 490 art 13 s 11; 2005 c 151 art 2 s 8