

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 18104. Period of Limitation on Filing Claim for Refund.

(a) *Period of Limitation on Filing a Claim.* Claim for credit or refund of an overpayment of any tax imposed by this Division in respect of which tax the taxpayer is required to file a return shall be filed by the taxpayer within 1 year after the end of the calendar year from the time prescribed for the filings of such return (including extensions) or from the time the tax was paid, whichever of such periods expires the later.

(b) *Amount Subject to Refund.* Subject to subsection (a), if it is shown upon the written application of a taxpayer that it has paid an amount not due as tax under this Division or greater than the tax levied under this Division, then the Secretary shall refund the amount found to have been overpaid or otherwise not due and shall pay such refund out of current tax collections.

(c) *Limitations.* Prior to granting any refund, the Secretary shall determine after a written application for refund is submitted that:

(1) The amount so overpaid or otherwise not due has been paid to the Commonwealth;

(2) The amount of refund claimed has not been used as a credit or deduction against any tax or taxes due and payable to the Commonwealth;

(3) All refund claims are within the period of limitations described in subsection (a); and

(4) The taxpayer claiming a refund does not have a past due tax, or legally enforceable debt to any Commonwealth government agency, including any executive department, as recognized and determined by the Secretary.

Source: PL 14-35, § 4 (1904).