

79-3662. Same; selection of participants by director. The director shall determine, consistent with the efficient use of audit resources, which accounts are to be selected for the managed audit program, except that no taxpayer shall be required to participate in the managed audit program. If a taxpayer's account is selected for a managed audit, the taxpayer shall review and examine its books and records to determine any unreported liability for the audit period, and shall make available all computations and records reviewed for verification by the director.

History: L. 2000, ch. 184, § 3; July 1.