Scott Fitzpatrick

Missouri State Auditor

Department of Revenue

Sales and Use Tax Overpayments

Report No. 2025-085

October 2025

auditor.mo.gov

Findings in the audit of Department of Revenue - Sales and Use Tax Overpayments

Background

When a payment made to the Department of Revenue (DOR) for sales and use taxes exceeds the tax amount due for a certain tax filing period, an overpayment occurs. An overpayment can occur for various reasons, including the use of an incorrect tax rate at the time of purchase or when preparing the tax return, calculation errors on a seller's tax return, a seller not claiming the 2 percent timely discount when allowed, making duplicate or incorrect tax payments, filing an amended tax return, adjustments from audit results, litigation, charging a purchaser sales tax when they were tax exempt, or law changes impacting sales tax exemptions. A seller may apply for a refund of the overpaid sales or use tax or request credit of the overpayment to be applied to a future period's tax liability.

As of June 30, 2023, the DOR reported approximately 754,000 sales and use tax overpayments, for a total of approximately $194.6 million. Overpayments occurring in fiscal year 2023 account for approximately $55.1 million (28 percent) of the total overpayment balance, with overpayments from the last five years (2019 through 2023) comprising approximately $150.8 million (77 percent). After 10 years from the date of overpayment, if no claim for refund or credit is made, the overpayment is considered "out of statute" and can no longer be claimed per Missouri law. Once an overpayment is out of statute, the amount of the overpayment will remain in the General Revenue Fund.

Change in State Law Has Resulted in Increase of Sales and Use Tax Overpayments

A change in Missouri law provides 10 years to claim a refund or credit of overpaid sales and use tax, which is the longest such timeframe of any state in the nation, and does not result in a significantly larger number of overpayment refunds being claimed after the previously authorized 3 year claim period. The longer period creates an increased administrative burden on the DOR, increased litigation liability, and increased risk of inappropriately or erroneously refunding overpayments.

Since the law change took effect in 2019, the number of overpayments held by the DOR has more than doubled, with over 414,000 overpayments held at the end of fiscal year 2019, and approximately 842,000 overpayments held at the end of fiscal year 2024. The dollar value of the overpayments has also increased significantly over the same timeframe, with the total balance of overpayments increasing from approximately $113.5 million at the end of fiscal year 2019, to approximately $180.5 million at the end of fiscal year 2024 (a 59 percent increase).

An analysis of overpayment refunds paid during fiscal year 2023 showed 2,973 of the total 3,143 refunds and credits (94.6 percent) had overpayment dates within 5 years (fiscal year 2019 to 2023). These refunds represented $79.7 million of the $81.8 million in overpayments refunded (97.5 percent) by the DOR in fiscal year 2023. During the same fiscal year ended June 30, 2023, only 2.5 percent of refunds were from overpayments that occurred prior to the last 5 years.

Once a sales and use tax overpayment is over 10 years old and a refund or credit can no longer be requested from the DOR, state law does not specify how the overpayment is to be handled. In addition, the DOR does not remit sales and use tax overpayments to Missouri's Unclaimed Property program.

Significant Number of Overpayments Have an Unknown Payment Date

The DOR's sales and use tax overpayments data includes a significant number of records that do not identify the overpayment date. As of June 30, 2023, DOR overpayment data included 418,241 overpayments (55 percent of the total number of overpayments) totaling approximately $4 million where the overpayment date is not identified. As a result, these overpayments could not be classified to a specific fiscal year and the age of the overpayment could not be determined based on the date of overpayment. In addition, the number of unidentified overpayments has significantly increased each year from 2019 to 2024.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Department of Revenue
Sales and Use Tax Overpayments
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SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

Honorable Mike Kehoe, Governor
and
Members of the General Assembly
and
Trish Vincent, Director
Department of Revenue
Jefferson City, Missouri

We have audited certain operations of the Department of Revenue, sales and use tax overpayments, in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2023. The objectives of our audit were to:

1. Evaluate current sales and use tax overpayment balances.

2. Evaluate the department's compliance with Section 144.190(2), RSMo, related to the 10 year limitation for when a sales and use tax overpayment can be claimed as a refund.

3. Evaluate the economy and efficiency of state laws related to sales and use tax overpayments.

Except as discussed in the following paragraph, we conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Government Auditing Standards require us to obtain and report the views of responsible officials of the audited entity concerning the findings, conclusions, and recommendations included in the audit report. Due to Management Advisory Report finding number 1 being legislative in nature, we were unable to obtain views of responsible officials for that finding. For Management Advisory Report finding number 2, we obtained the views of responsible Department of Revenue officials and included them in the report.

For the areas audited, we identified (1) deficiencies with current sales and use tax overpayment balances, (2) no significant noncompliance with Section 144.190(2), RSMo, and (3) the need for evaluation of current state laws related to sales and use tax overpayments. The accompanying Management Advisory Report presents our findings arising from our audit of the Department of Revenue, sales and use tax overpayments.

Scott Fitzpatrick
State Auditor

Department of Revenue
Sales and Use Tax Overpayments
Introduction

Background

The Department of Revenue (DOR) was created by Article IV, Section 12, of the Missouri Constitution as the central collection agency for state revenues. Article IV, Section 15, of the Missouri Constitution establishes the DOR as the custodian of nonstate funds, which are defined as taxes and fees imposed by political subdivisions and collected by the DOR; all taxes that are imposed by the state, collected by the DOR and distributed by the DOR to political subdivisions; and other money designated as "nonstate funds." The Director of Revenue is appointed by the Governor, with the advice and consent of the Senate, and is responsible for all operations and policies.

Sales and use tax

The state's sales tax is imposed on the purchase price of tangible personal property or taxable services sold at retail. Use tax is imposed on the storage, use, or consumption of tangible personal property in the state. Cities and counties may impose a local sales and use tax. Special taxing districts such as transportation development districts, community improvement districts, and ambulance districts may also impose additional sales taxes. State and local sales and use taxes are collected by the DOR. The DOR then distributes the state portion to various state funds and the local portion to the applicable political subdivisions.

For operating purposes, the DOR has been charged with the responsibility of administering transactions related to sales and use taxes. Sales and use tax receipts collected from sellers (i.e., retail) and motor vehicle sales tax receipts collected from sellers and individuals are deposited into various state and local funds. Marine and ATV sales and use tax collections are deposited into the same funds as state sales and use tax. Motor vehicle leasing sales tax collections are deposited into the same funds as motor vehicle sales tax. For purposes of this audit, our review focused on retail sales and use tax overpayments.

Overpayments

When a payment made to the DOR for sales and use taxes exceeds the tax amount due for a certain tax filing period, an overpayment occurs. An overpayment can occur for various reasons, including the use of an incorrect tax rate at the time of purchase or when preparing the tax return, calculation errors on a seller's tax return, a seller not claiming the 2 percent timely discount when allowed, making duplicate or incorrect tax payments, filing an amended tax return, adjustments from audit results, litigation, charging a purchaser sales tax when they were tax exempt, or law changes impacting sales tax exemptions. All sales and use tax overpayments are deposited into the state's General Revenue Fund provided a sales or use tax return was filed with the payment. When a sales or use tax return has not been filed, the payment is held in the suspense holding account until the return is received and processed.[1]

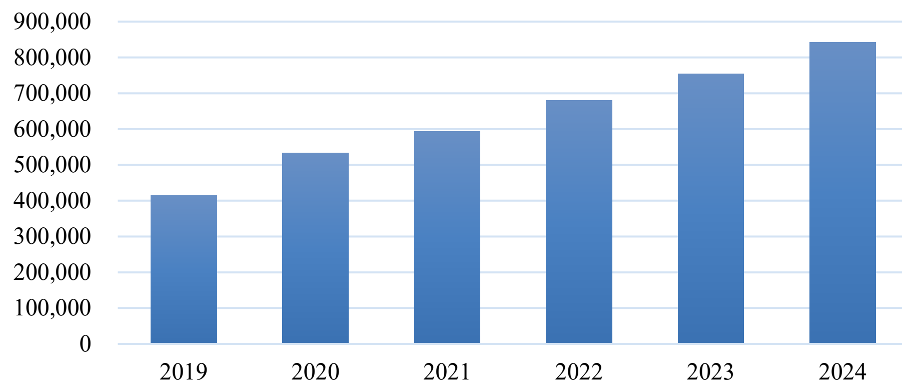
A seller may apply for a refund of the overpaid sales or use tax or request credit of the overpayment to be applied to a future period's tax liability, by completing the Seller's Claim for Sales or Use Tax Refund or Credit (Form 472S). The seller must submit the completed form, amended sales or use tax returns for the applicable period(s), and any additional documentation supporting the claim (e.g., worksheets, calculations, invoices) to the DOR. A purchaser may apply for a refund of sales or use tax by completing the Purchaser's Claim Under Section 144.190.4 for Sales or Use Tax Refund (Form 472P), and submitting this form with applicable supporting documentation to the DOR.

According to Section 144.190.2, RSMo, if any tax, penalty or interest has been paid more than once, or erroneously or illegally collected, or erroneously or illegally computed, such sum shall be credited on any taxes then due from the person legally obligated to remit the tax under Chapter 144, RSMo. The balance, with interest as determined by Section 32.065, RSMo, shall be refunded to the person legally obligated to remit the tax, but no such credit or refund shall be allowed unless duplicate copies of a claim for refund are filed within 10 years from date of overpayment. Effective August 28, 2019, Senate Bill 87 was enacted to allow a refund or credit claim within 10 years of the date of overpayment. Prior to Senate Bill 87, a refund or credit claim was required to be filed within 3 years from date of overpayment.

Figure 1 illustrates the total number of sales and use tax overpayments from June 30, 2019, to June 30, 2024.

[1] Sales and use tax payments received without a tax return are held in the suspense holding account unless the taxpayer is required to make quarter-monthly payments. Section 144.081, RSMo, requires sellers with aggregate state sales tax exceeding a specified threshold in each of at least 6 months during the prior 12 months, to remit state sales tax payments on a quarter-monthly (i.e., weekly) basis. Overpayments resulting from the quarter-monthly payments are allocated to various state funds.

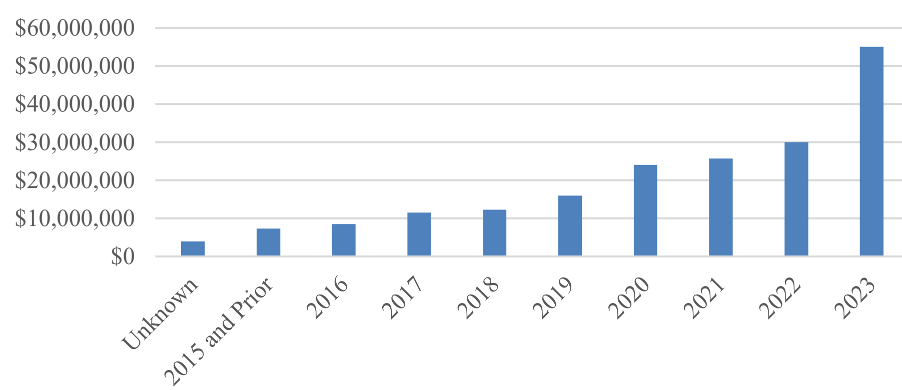
Figure 1: Total number of sales and use tax overpayments at fiscal year end, 2019 to 2024



Source: DOR records. See additional detail at Appendix B.

As of June 30, 2023, the DOR reported approximately 754,000 sales and use tax overpayments, for a total of approximately $194.6 million. As shown in Figure 2, overpayments occurring in fiscal year 2023 account for approximately $55.1 million (28 percent) of the total overpayment balance, with overpayments from the last five years (2019 through 2023) comprising approximately $150.8 million (77 percent).

Figure 2: Sales and use tax overpayments as of June 30, 2023, by overpayment date



Source: DOR records. See additional detail at Appendix B.

After 10 years from the date of overpayment, if no claim for refund or credit is made, the overpayment is considered "out of statute" and can no longer be claimed per Section 144.190.2, RSMo. Once an overpayment is out of statute, the amount of the overpayment will remain in the General Revenue Fund[2]

[2] For sales and use tax overpayments that are not associated with a completed tax return, the overpayment amount will be moved from the suspense holding account to the General Revenue Fund. For overpayments relating to quarter-monthly payments, the overpayment amounts will remain in the various state funds they were initially deposited into.

and the overpayment record will be removed from the DOR's computer system.

Scope and Methodology

The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2023.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the DOR, as well as certain external parties; gathering information regarding various overpayment transactions, applicable laws and regulations; and performing sample testing using haphazard, judgmental, and random selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected.

We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We performed procedures to (1) evaluate current sales and use tax overpayment balances; (2) evaluate the DOR's compliance with Section 144.190(2), RSMo, related to the 10 year limitation for when a sales and use tax overpayment can be claimed as a refund; and (3) evaluate the economy and efficiency of state laws related to sales and use tax overpayments. This included performing the following review and evaluations:

- We reviewed applicable state laws and written policies and procedures; interviewed various personnel; and evaluated current operations.

- We evaluated and compared the sales and use tax overpayment balance from the fiscal year ended June 30, 2019, through the fiscal year ended June 30, 2023.

- We evaluated the number of sales and use tax refunds issued and compared the refunds issued to the sales and use tax overpayment balance for the fiscal year ended June 30, 2023.

- We evaluated the DOR's compliance with Section 144.190(2), RSMo, by reviewing the age of sales and use tax overpayments associated with refunds issued during the fiscal year ended June 30, 2023.

- We evaluated and compared Missouri's handling of sales and use tax overpayments with the handling of sales and use tax overpayments by other states. We contacted personnel from other states to discuss procedures for sales and use tax overpayments and reviewed other states' applicable laws and regulations relating to collecting and refunding sales and use tax overpayments.

1. Change in State Law Has Resulted in Increase of Sales and Use Tax Overpayments

A change in Missouri law to require sales and use tax overpayments be held for 10 years has resulted in a significant increase in the number of sales and use tax overpayments as well as an increase in the dollar value of overpayments held. Missouri's allowance of 10 years to claim a refund or credit of overpaid sales and use tax is the longest such timeframe of any state in the nation, and does not result in a significantly larger number of overpayment refunds being claimed after the previously authorized 3 year claim period. Rather, this increase in overpayments results in increased administrative burden on the Department of Revenue (DOR), as well as increased liabilities to the General Revenue Fund. Additionally, state law does not specify how sales and use tax overpayments are to be handled after the overpayments can no longer be claimed from the DOR.

Change in state law significantly increased timeframe an overpayment can be claimed

Section 144.190.2, RSMo, was modified in 2019[3] to allow a refund or credit of overpaid sales and use tax to be claimed within 10 years from the date of overpayment. Prior to August 28, 2019, state law only allowed up to 3 years to claim a refund or credit of overpaid sales and use tax.

In the fiscal note prepared with this bill, potential disadvantages to the change were noted by the Office of Administration (OA) - Division of Budget and Planning and the DOR. According to the OA - Division of Budget and Planning, this change would open the state up to increased litigation liability and has the potential to result in significant negative impact to the General Revenue Fund, state sales tax funds, and local funds. In addition, according to the DOR, this would adversely impact distributions to local jurisdictions.

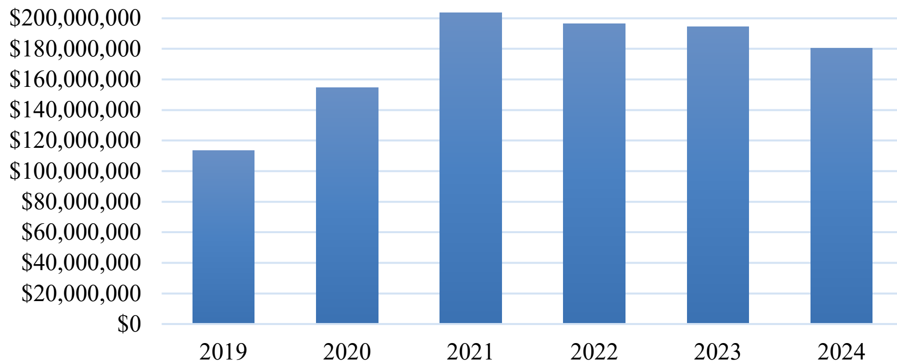
Increase in overpayments since law change

Since the law change took effect in 2019, the number of overpayments held by the DOR has more than doubled, with over 414,000 overpayments held at the end of fiscal year 2019, and approximately 842,000 overpayments held at the end of fiscal year 2024[4]. See Figure 1, in the Background section of this report, for data from 2019 to 2024. The dollar value of the overpayments being held has also increased significantly over the same timeframe, with the total overpayments balance increasing from approximately $113.5 million at the end of fiscal year 2019, to approximately $180.5 million at the end of fiscal year 2024 (a 59 percent increase). See Figure 3 for the total balance of sales and use tax overpayments at fiscal year end, from 2019 to 2024.

[3] Senate Bill 87, 100th General Assembly, First Regular Session (2019).

[4] Fiscal year 2024 overpayments were not audited as part of this audit, but are included here to provide more timely figures for analysis.

Figure 3: Total balance of sales and use tax overpayments at fiscal year end from 2019 to 2024



Source: DOR records. See additional detail at Appendix B.

The vast majority of overpayment refunds are issued in the first 5 years

Almost all overpayment refunds are applied for and made within 5 years of the overpayment. Our analysis of overpayment refunds paid during fiscal year 2023 showed 2,973 of the total 3,143 refunds and credits (94.6 percent) had overpayment dates within 5 years (fiscal year 2019 to 2023). These refunds represented $79.7 million of the $81.8 million in overpayments refunded (97.5 percent) by the DOR in fiscal year 2023. As shown in the following table, the older the overpayment, the less likely it is to be refunded.

Figure 4: Fiscal year 2023 sales and use tax refunds, by overpayment date

Overpayment Date (Fiscal Year)	Count	Total
Multiple years (1)	25	$ 312,835
2017 and prior years	98	1,559,213
2018	47	209,780
2019	61	1,796,935
2020	141	2,128,898
2021	339	4,162,123
2022	1,331	55,732,150
2023	1,101	15,917,050
	3,143	$81,818,984

(1) Includes refunds of overpayments from multiple years.

Source: DOR records

Missouri's sales tax overpayment refund window is the most generous in the nation

Evaluation of the other 44 states that have a sales and use tax or similar tax, and comparison of those states to Missouri, identified that Missouri allows a significantly longer period of time to claim a refund or credit of sales or use tax overpayments than the other states. In contrast to Missouri's 10 year overpayment refund allowance, 9 states allow up to 4 years to claim an overpayment, and 35 states allow between 2 and 3.5 years to claim an overpayment.

Missouri's 10 year period to claim a refund or credit of sales and use tax overpayments benefits sellers and purchasers as there is a greater period of time to make a claim. However, during the year ended June 30, 2023, only 2.5 percent of refunds were from overpayments that occurred prior to the last 5 years. Additionally, while it appears the DOR's system is adequately tracking sales and use tax overpayments, the longer period creates an increased administrative burden on the DOR, increased litigation liability, and increased risk of inappropriately or erroneously refunding overpayments.

State law is silent on the distribution of unclaimed overpayments

Once a sales and use tax overpayment is over 10 years old and a refund or credit can no longer be requested from the DOR, state law does not specify how the overpayment is to be handled.

During the 10 years to claim a refund, if the tax payment that resulted in an overpayment is associated with a completed sales or use tax return, the DOR deposits the overpaid amount into the General Revenue Fund and records the overpayment as a liability for financial reporting purposes. According to DOR personnel, once the 10 years to claim the overpayment have passed, the DOR's computer system reverses the overpayment in the period the overpayment was applied. As the overpayment no longer shows in the system, it is no longer considered a liability for financial reporting purposes, and the overpaid amount remains in the General Revenue Fund.

In addition, the DOR does not remit sales and use tax overpayments to Missouri's Unclaimed Property program.[5] Overpayments can occur for various reasons, which may result in a refund due to the seller or the purchaser. Because of this, if an overpayment was to be remitted to the Unclaimed Property program it may be difficult to determine to whom the unclaimed payment belongs.

Recommendation

The General Assembly consider modifying state law to reduce the period of time allowed by sellers and purchasers to claim a refund or credit of sales and use tax overpayments, and to address how overpayments should be handled once they can no longer be claimed for refund or credit.

Auditee's Response

Due to this recommendation being legislative in nature, no management response can be obtained. While the recommendation is not addressed to the DOR, department officials provided a written response. The response is included at Appendix A.

[5] Chapter 447, RSMo, requires financial institutions, insurance companies, public agencies, and other businesses to transfer unclaimed assets to the State Treasurer's Office, administrator of Missouri's Unclaimed Property program.

2. Significant Number of Overpayments Have an Unknown Payment Date

The DOR's sales and use tax overpayments data includes a significant number of records that do not identify the overpayment date. As of June 30, 2023, DOR overpayment data included 418,241 overpayments (55 percent of the total number of overpayments) totaling approximately $4 million where the overpayment date is not identified. As a result, these overpayments could not be classified to a specific fiscal year and the age of the overpayment could not be determined based on the date of overpayment. In addition, as shown in Appendix B, the number of unidentified overpayments has significantly increased each year from 2019 to 2024.

According to the DOR, when there is no overpayment transaction in the system, there is no overpayment date recorded. Possible reasons why there is no overpayment transaction in the system include conversion issues when the DOR implemented a new computer system in 2017, or the amount of the overpayment is less than $1. Of the 418,241 total unidentified overpayments as of June 30, 2023, 413,470 overpayments (99 percent) were each less than $1. The DOR uses the due date of the original tax return or the payment date, whichever is later, to determine if an overpayment is eligible for refund or credit.

In addition, further analysis of the overpayments data as of June 30, 2023, identified a significant number of these unidentified overpayments have existed for more than 10 years. Using the filing period end date[6] associated with the overpayments, we identified 2,265 overpayments totaling approximately $37,000 with a filing period ending June 30, 2013, or earlier. This includes filing periods dating back to the fiscal year ended June 30, 1983.

DOR personnel indicated the process to remove overpayments from the computer system began in fiscal year 2021. According to the DOR, from fiscal year 2021 through fiscal year 2023, 4,698 overpayments, totaling approximately $998,000 were removed from the overpayment records. However, based on the information presented in this finding, additional review of these payments is needed.

Maintaining these old and individually immaterial overpayment records in the DOR's computer system results in unnecessary record keeping and an administrative burden for the DOR. It also increases the risk of potential errors and unnecessarily increases the DOR's liabilities.

[6] The overpayments data was reviewed using the filing period end date since this was the only other date related field available in the data provided by the DOR. The due date to file sales and use tax returns and pay amounts due to the DOR is typically one month after the end of the filing period.

Recommendation

The DOR evaluate overpayments data, assess the cause for the significant increases in unidentified overpayments, and take appropriate actions to ensure all overpayments no longer eligible to be claimed for a refund or credit are removed from the system.

Auditee's Response

The DOR agreed with this recommendation. The DOR's full response is included at Appendix A.

MIKE KEHOE
GOVERNOR

TRISH VINCENT
DIRECTOR OF REVENUE

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October 8, 2025

Scott Fitzpatrick
Missouri State Auditor
Missouri State Auditor's Office
PO Box 869
Jefferson City, MO 65102

Dear Mr. Fitzpatrick:

The Department of Revenue acknowledges the recommendation in the Missouri State Auditor's report on Sales and Use Tax Overpayments.

Recommendation 1 — The General Assembly consider modifying state law to reduce the period of time allowed by sellers and purchasers to claim a refund or credit of sales and use tax overpayments, and to address how overpayments should be handled once they can no longer be claimed for refund or credit.

DOR Response 1 — If the General Assembly passes legislation that requires action, the Department will incorporate those provisions into our processes and comply with any state laws regarding this recommendation.

Recommendation 2 — The DOR evaluate overpayments data, assess the cause for the significant increases in unidentified overpayments, and take appropriate actions to ensure all overpayments no longer eligible to be claimed for a refund or credit are removed from the system.

DOR Response 2 — The Department agrees with the recommendation. The Department will evaluate the overpayments data and determine the appropriate action to ensure all overpayments no longer eligible to be claimed for a refund or credit are removed from the system.

If you have any questions, please contact me at 573-526-1207 or Joshua.Shope@dor.mo.gov.

Sincerely,

Trish Vincent

JKS/

C: Cheryl Bosch
Jackie Bemboom
Cindy Doss
Kelly Horstman
Daniel Follett

Appendix B

Department of Revenue
Sales and Use Tax Overpayments
Comparison of Overpayments by Fiscal Year

	Overpayment Balance, as of Year Ended June 30,					
Overpayment Date	2019	2020	2021	2022	2023	2024 (1)
Fiscal Year 2009	$ 305,615 (2)					
Fiscal Year 2010	86,156	396,682 (2)				
Fiscal Year 2011	133,310	134,687	329,342 (2)			
Fiscal Year 2012	277,661	277,352	280,487	507,084 (2)		
Fiscal Year 2013	239,774	249,353	270,220	267,651	298,235 (2)	
Fiscal Year 2014	630,258	498,863	536,050	533,981	488,808	778,717 (2)
Fiscal Year 2015	7,485,336	7,182,111	6,869,672	6,975,469	6,553,908	6,629,570
Fiscal Year 2016	9,857,246	8,944,255	8,277,922	8,967,376	8,509,563	8,135,255
Fiscal Year 2017	14,660,410	13,578,144	12,216,074	12,455,036	11,519,656	10,809,691
Fiscal Year 2018	22,372,302	19,356,512	16,476,790	14,443,124	12,297,712	11,633,736
Fiscal Year 2019	54,423,691	26,567,845	20,384,360	17,107,142	15,985,970	13,598,355
Fiscal Year 2020	167,884 (3)	73,874,899	50,880,188	31,398,410	24,043,719	17,991,014
Fiscal Year 2021		163,657 (3)	83,008,848	34,915,155	25,732,463	21,316,071
Fiscal Year 2022			367,837 (3)	66,354,087	29,995,130	22,975,923
Fiscal Year 2023				104,580 (3)	55,089,512	24,217,245
Fiscal Year 2024					99,257 (3)	39,168,212
Fiscal Year 2025						298,027 (3)
Unidentified (4)	2,849,269	3,370,676	3,610,399	2,331,851	3,969,214	2,901,132
Total Balance of Overpayments	$ 113,488,912	154,595,036	203,508,189	196,360,946	194,583,147	180,452,948

	Number of Overpayments, as of Year Ended June 30,					
Overpayment Date	2019	2020	2021	2022	2023	2024 (1)
Fiscal Year 2009	461 (2)					
Fiscal Year 2010	331	804 (2)				
Fiscal Year 2011	828	830	1,276 (2)			
Fiscal Year 2012	1,198	1,200	1,201	2,173 (2)		
Fiscal Year 2013	1,607	1,607	1,616	1,694	470 (2)	
Fiscal Year 2014	3,251	3,240	3,213	3,371	3,346	3,680 (2)
Fiscal Year 2015	25,734	25,446	23,644	24,162	23,878	23,575
Fiscal Year 2016	33,998	33,262	30,487	30,988	30,606	30,181
Fiscal Year 2017	41,223	40,026	35,877	36,000	35,458	34,893
Fiscal Year 2018	47,663	45,450	37,752	36,598	35,609	34,894
Fiscal Year 2019	51,316	51,453	42,404	40,135	38,680	37,892
Fiscal Year 2020	115 (3)	55,769	46,656	42,803	40,481	39,033
Fiscal Year 2021		116 (3)	46,982	44,956	40,950	38,784
Fiscal Year 2022			195 (3)	45,556	42,244	39,556
Fiscal Year 2023				225 (3)	44,162	39,736
Fiscal Year 2024					217 (3)	46,156
Fiscal Year 2025						251 (3)
Unidentified (4)	206,407	273,606	322,221	371,288	418,241	474,269
Total Number of Overpayments	414,132	532,809	593,524	679,949	754,342	842,900

(1) Totals for 2024 have been included for comparison purposes only.

(2) Overpayment total for this fiscal year includes overpayments for the respective fiscal year and any previous fiscal years.

(3) Overpayments occuring after June 30 of each respective fiscal year are due to timing of when the overpayment occurred in comparison to the relevant filing period.

(4) "Unidentified" totals represent overpayment records in the DOR's computer system for which the overpayment date was not identified; therefore, the overpayments could not be categorized based on the age of the overpayment. For additional information, see Management Advisory Report finding number 2.