§ 576. Time limitations. 1. Determinations of liability for contributions. No determination of liability for contributions pursuant to section five hundred sixty of this article shall be made more than three years after the last day of the calendar year in which the wages on which such liability is based were paid, except as provided in subdivision three of this section.

2. Determinations of amount of contributions. No determination pursuant to section five hundred seventy-one of this article of the amount of contributions due shall be made more than three years after the last day of the calendar year in which the wages on which such contributions are based were paid except as provided in subdivision three of this section.

3. Determinations of liability for and amount of contributions after contest. If an employer contests a determination of liability for contributions, a determination of liability for and the amount of contributions due for the contested period and subsequent periods may be made at any time prior to the latter of the following:

(a) three years after the last day of the calendar year in which the wages on which such contributions are based were paid; or

(b) two years after the last day of the calendar year in which such determination of liability for contributions became final and irrevocable.

4. Determinations of penalties. No determination of the amount of any penalty imposed for the failure of an employer to submit reports as required by section five hundred seventy-five of this article shall be made more than one year after the last day of the calendar year in which such reports were due.

5. Enforcement of payment of contributions. Payment of contributions due on the basis of wages reported by the employer, and payment of contributions due on the basis of a determination made pursuant to section five hundred seventy-one of this article within the time limit provided in subdivisions two and three of this section may be enforced by civil action or through warrant proceedings only if such action is

begun or such warrant is filed within two years after the last day of the calendar year in which such report was received by the commissioner or in which such determination became final and irrevocable.

6. Enforcement of payment of penalties. Payment of penalties may be enforced by civil action or through warrant proceedings only if such action is begun or such warrant is filed within two years after the last day of the calendar year in which the determination of the amount of the penalty became final and irrevocable.

7. Enforcement of payment after extension agreement. If a deferred payment agreement has been entered into by the employer the payment which is the subject of the agreement may be enforced by civil action or through warrant proceedings if such action is begun or such warrant is filed within two years after the last day of the calendar year in which the final payment was due pursuant to such agreement.

8. Fraud. The provisions of this section shall not apply if the employer, with intent to defraud, fails to file prescribed contribution reports or files false reports.

9. Date of determination. For the purpose of this section no determination shall be deemed to have been made until the date upon which notice of such determination is mailed or delivered personally to the employer affected thereby.