

Final Order Denying Refund: 01-20210070R
Individual Income Tax
For the Year 2016

NOTICE: IC § 4-22-7-7 permits the publication of this document in the Indiana Register. The publication of this document provides the general public with information about the Indiana Department of Revenue's official position concerning a specific set of facts and issues. The "Holding" section of this document is provided for the convenience of the reader and is not part of the analysis contained in this Final Order Denying Refund.

HOLDING

Individual's 2016 refund claim was filed outside of the statutory time period; thus, the Department's refund denial was correct.

ISSUE

I. Individual Income Tax - Refund Statute of Limitations.

Authority: IC § 6-8.1-9-1.

Taxpayer protests the Department's refund denial.

STATEMENT OF FACTS

Taxpayer is an Indiana resident who files Indiana individual income tax returns. Taxpayer filed her 2016 return in December of 2020. On that return Taxpayer claimed a refund. The Indiana Department of Revenue ("Department") denied the refund as the claim was filed outside the three-year statute of limitations. Taxpayer filed a timely protest but waived her right to an administrative hearing. Thus, this Final Order Denying Refund is based on information provided by Taxpayer in her protest as well as information available to the Department. Additional facts will be provided as necessary.

I. Individual Income Tax - Refund Statute of Limitations.

DISCUSSION

Taxpayer filed her 2016 return claiming a refund in December of 2020. The Department denied Taxpayer's refund on the basis that Taxpayer failed to file her 2016 Return within the three-year statute of limitations.

When a taxpayer claims a refund, he or she "must file the claim with the [D]epartment within three (3) years after the latter of the following: (1) [t]he due date of the return [or (2) t]he date of payment." IC § 6-8.1-9-1(a). Indiana 2016 individual income tax returns were due in April of 2017; therefore, Taxpayer's 2016 return claiming a refund was due by April of 2020. Taxpayer filed her 2016 return in December of 2020. Taxpayer explains that she was experiencing financial difficulties which prevented her from filing her 2016 return on time or within the statutorily allowed three years. She also states that had she known she would receive a refund for 2016 she would have filed that return timely. The Department is not persuaded by Taxpayer's argument or explanation and reminds Taxpayer that Indiana income tax returns must be filed regardless of whether the result is tax due, or refund owed. Thus, the Department's denial was appropriate, and Taxpayer's protest is denied.

FINDING

Taxpayer's protest is denied.

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