

## DEPARTMENT OF STATE REVENUE

**Tax Policy Directive #4**  
**July 2010**  
**(Replaces Tax Policy Directive #4 Dated May 1992)**

**PURPOSE:** Tax policy directives are intended to provide the general public with information concerning the Department's official position in regard to a specific issue. These directives may be relied upon by taxpayers until superseded by another policy directive, a change in statute or regulation, or a court decision that would render the policy directive void.

**SUBJECT:** Refund Claims Documentation

**REFERENCE:** [IC 6-8.1-9-1](#); [45 IAC 15-9-2](#)(d)

**INTRODUCTION:**

The purpose of this directive is to explain the Department's policy for accepting properly filed claims for refund.

**DISCUSSION:**

The claim for refund shall be filed on a Claim for Refund (Form GA-110L), an amended income tax return, or a withholding tax return that indicates an overpayment of tax.

[IC 6-8.1-9-1](#)(a) also mandates that the claim must set forth the amount of the refund claimed and the reasons that the taxpayer is entitled to the refund. [45 IAC 15-9-2](#)(d) provides that the claim for refund must set forth:

- (1) The amount of refund claimed;
- (2) A sufficiently detailed explanation of the claim so that the Department may determine its correctness;
- (3) The tax period for which the overpayment is claimed; and
- (4) The year and date the overpayment was made.

Pursuant to [IC 6-8.1-9-1](#)(b), which requires the Department to consider the claim for refund, the Department, as part of its consideration of the claim, may request any additional information which may be necessary in making a determination regarding the validity of the claimed overpayment. If the information requested is not provided and the Department is therefore without sufficient information to grant the refund, the claim will be administratively closed. A taxpayer who has failed to provide the Department with the necessary requested information will receive a notice of the Department's decision. Such notice will be in the form of a letter informing the taxpayer of the Department's action. The decision by the Department to administratively close a claim for refund due to insufficient information does not constitute a refund denial. For purposes of the applicable statute of limitations period in which the taxpayer may file a claim for refund, such statutory limitation is not suspended (or tolled) by the submission of an incomplete claim for refund, nor will interest accrue from the date of the original submission of the incomplete claim for refund in the event a subsequent claim for refund is submitted and granted.

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John Eckart  
Commissioner

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