

**Final Order Denying Refund: 01-20191075R
Individual Income Tax
For Tax Years 2012 and 2013**

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 2012 and 2013 claims for refund were properly denied by the Department as the claims were made outside the statutory time period.

ISSUE

I. Individual Income Tax - Statute of Limitations.

Authority: IC § 6-8.1-9-1.

Taxpayer protests the Department's refund denial.

STATEMENT OF FACTS

Taxpayer is a previous Indiana resident who timely filed his 2012 and 2013 Indiana income tax returns. Taxpayer filed amended 2012 and 2013 Indiana income tax returns on October 28, 2018; both of which claimed refunds based on Taxpayer's assertion that he was not living or working in Indiana during the years at issue. The Indiana Department of Revenue ("Department") denied both refund claims on the basis that Taxpayer did not provide documentation supporting the claims. Taxpayer protested, asking that the refunds be reviewed. The refund claims and Taxpayer's protest have been reviewed and this Order Denying Refund results. Additional facts will be provided as necessary.

I. Individual Income Tax - Statute of Limitations.

DISCUSSION

Taxpayer filed amended 2012 and 2013 Indiana income tax returns, both of which claimed refunds on the basis that Taxpayer did not work or live in Indiana for the years at issue. The Department denied Taxpayer's refund claims stating that Taxpayer failed to provide documentation to support his claims. Taxpayer has protested these refund denials and has provided documentation which purports to prove that Taxpayer lived in Indiana for part of 2012 and lived in Canada for the remainder of 2012 and all of 2013. However, there is another consideration which overrides the issue of Taxpayer's residency, and that is the statute of limitations to claim a refund.

Under IC § 6-8.1-9-1(a) (as in effect for the years at issue):

If a person has paid more tax than the person determines is legally due for a particular taxable period, the person may file a claim for a refund with the department. . . . [I]n order to obtain the refund, the person must file the claim with the department within three (3) years after the latter of the following:

- (1) The due date of the return.
- (2) The date of payment.

The 2012 Indiana individual income tax return was due on April 15, 2013. Three years from that date is April 15, 2016. Taxpayer reported tax due on his original 2012 return and made those payments in installments; the last of which was made November 3, 2014. Taxpayer's first amendment of his 2012 income tax return was filed on March 12, 2014. This amendment reduced the amount due, but again, the payments were made by November 3, 2014. Three years from that date is November 3, 2017. Taxpayer's refund claim was dated October 28, 2018; almost one year outside the statute of limitations. Because Taxpayer's claim for refund, as it pertains to tax year 2012, was filed outside the statutory time period, Taxpayer's claim was properly denied.

The 2013 Indiana individual income tax return was due on April 15, 2014. Three years from this due date was April 15, 2017. On his original 2013 Indiana individual income tax return, Taxpayer reported that he owed the state approximately \$300. Taxpayer made that payment on March 25, 2014. Three years from this date of payment was March 25, 2017. Taxpayer filed his amended return, claiming a refund of this payment on October 28, 2018, again, over a year past the statutory time period. Because Taxpayer filed his 2013 claim for refund outside the time period provided for in IC § 6-8.1-9-1(a), Taxpayer's claim was properly denied.

FINDING

Taxpayer's protest of the Department's denial of his 2012 and 2013 refund claims is denied.

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