

**Final Order Denying Refund: 01-20200439**  
**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**

Married couple'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 § 6-3-4-3; IC § 6-8.1-9-1; Income Tax Information Bulletin 18 (August 2014).

Taxpayers protest the Department's refund denial.

**STATEMENT OF FACTS**

Taxpayers are a married couple who lived in Indiana for tax year 2016. Taxpayers filed an amended return requesting a refund. The Indiana Department of Revenue ("Department"), denied that refund. Taxpayers protested the denial claiming that the amended return was filed timely. Along with its protest, Taxpayer provided Protest Submission Form indicating their desire that the Department issue a final determination without a hearing. Therefore, this Final Order Denying Refund results from information Taxpayers provided with their protest and other information available to the Department. Additional facts will be provided as necessary.

**I. Individual Income Tax - Refund Statute of Limitations.**

**DISCUSSION**

Taxpayers filed their original 2016 Indiana income tax return on October 15, 2017 claiming a refund. That refund was issued. Later, on October 12, 2020, Taxpayers filed an amended return claiming an additional refund. The Department denied that additional refund on the basis that Taxpayers failed to file their 2016 return within the three-year statute of limitations.

According to IC § 6-3-4-3(1), individual income tax returns are due on "[t]he 15th day of the fourth month following the close of the taxable year." If an individual taxpayer wishes to extend the filing date of their return and they have a valid federal extension, that taxpayer automatically has an extension with Indiana, *so long as the taxpayer includes a copy of the federal extension with their Indiana return.* A federal extension extends the due date of the federal return an additional six months to October. Income Tax Information Bulletin 18 (August 2014), 20140827 Ind. Reg. 045140324NRA. With a federal extension, Indiana will extend the due date of the Indiana return to thirty days beyond the federal extension period, which is November. *Id.*

Without a federal extension, an Indiana Form IT-9 must be filed to obtain an automatic extension of time to file a taxpayer's Indiana income tax return. The Form IT-9 must be filed "on or before the original due date of the Indiana individual income tax return." *Id.* The Form IT-9 extends the due date to the same date as a federal extension plus thirty days. *Id.* Thus, with a timely filed Form IT-9, the due date of the return is November of the calendar year following the close of the tax year.

Also relevant here are the filing requirements for refund claims. 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). Without an extension, Indiana 2016 individual income tax returns were due April 17, 2017, therefore, Taxpayers had until April 17, 2020 to file their amended 2016 Return. Because Taxpayers filed their 2016 amended return on October 12 of 2020, they have surpassed the statute of

limitations.

Had Taxpayers received an extension on their 2016 return, either at the federal level, or through a Form IT-9 at the state level, the amended return requesting additional refund would have been timely. However, Taxpayers failed to provide any evidence proving that either extension was granted. Further, the Department's own records do not show that an extension was filed or granted. Thus, without proof of extension, the Department's denial was appropriate and Taxpayers' protest is denied.

### **FINDING**

Taxpayers' protest is denied.

January 12, 2021

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