

**Order Denying Refund: 03-20231287
Individual Income Tax
For the 2016 Tax Year**

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 Order Denying Refund.

HOLDING

Corporation's refund claim is barred by the three-year statute of limitations.

ISSUE

I. Tax Administration - Statute of Limitations.

Authority: [IC 6-8.1-9-1](#); *Dept. of State Revenue v. Caterpillar, Inc.*, 15 N.E.3d 579 (Ind. 2014); *Express Scripts Inc. v. Indiana Dep't of State Revenue*, 170 N.E.3d 273 (Ind. Tax Ct. 2021); *Wendt LLP v. Indiana Dep't of State Revenue*, 977 N.E.2d 480 (Ind. Tax Ct. 2012); *Scopelite v. Indiana Dep't of Local Gov't Fin.*, 939 N.E.2d 1138 (Ind. Tax Ct. 2010).

Taxpayer protests the imposition of withholding tax for the period ending December 31, 2018.

STATEMENT OF FACTS

Taxpayer was a corporation doing business in Indiana. In August 2022, Taxpayer requested a refund of withholding tax for the period ending December 2018. Shortly thereafter, Taxpayer received a letter from the Indiana Department of Revenue ("Department") denying its refund claim due to the three-year statute of limitations. Taxpayer timely protested the denial and waived its right to an administrative hearing. The Hearing Officer in this case made a telephone call to Taxpayer, which went unanswered, and left a message requesting further documentation. He did not receive any response. This order denying refund therefore results from the documentation supplied with the protest. Additional facts will be provided as necessary.

I. Tax Administration - Statute of Limitations.

DISCUSSION

Taxpayer protests the refund claim denial but did not provide any argument as to why the denial was incorrect.

The Indiana Tax Court has noted that poorly developed and non-cogent arguments are subject to waiver. *Scopelite v. Indiana Dep't of Local Gov't Fin.*, 939 N.E.2d 1138, 1145 (Ind. Tax Ct. 2010); *Wendt LLP v. Indiana Dep't of State Revenue*, 977 N.E.2d 480, 486 n.9 (Ind. Tax Ct. 2012). A taxpayer, when submitting evidence as part of the taxpayer's protest, needs to specify and explain the portions of the evidence that taxpayer believes to be relevant. As the Indiana Tax Court has previously noted, "the Court will not consider" exhibits "on the off chance that it might find, on its own and undirected, some fact that supports" a claim, and "the Court is not required to search for specific facts on which" a party relies. *Express Scripts Inc. v. Indiana Dep't of State Revenue*, 170 N.E.3d 273, 279 (Ind. Tax Ct. 2021). Consequently, a taxpayer is required to provide documentation explaining and supporting his or her challenge that the Department's position is wrong. Further, "when [courts] examine a statute that an agency is 'charged with enforcing' . . . [courts] defer to the agency's reasonable interpretation of [the] statute even over an equally reasonable interpretation by another party." *Dept. of State Revenue v. Caterpillar, Inc.*, 15 N.E.3d 579, 583 (Ind. 2014).

[IC 6-8.1-9-1](#)(a) provides a limitation on requesting a refund as follows:

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 later of the following:

(1) The due date of the return.

(2) The date of payment

The Department's records show that the Taxpayer failed to timely file a refund request. Taxpayer has developed no argument in its protest of this denial, and its objection to this finding is therefore waived. Without evidence to the contrary, the Department correctly denied Taxpayer's refund claim.

FINDING

Taxpayer's protest is respectfully denied.

September 29, 2023

Finding Replaces: New

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