

STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
601 DELAWARE AVENUE
WILMINGTON, DELAWARE 19899

TAX NEWSGRAM 72-47

June 12, 1972

TAX APPEAL BOARD DECISION

PERSONAL INCOME TAX

- Refund (Statute of Limitations)

FACTS: On November 5, 1970, the taxpayer filed a claim for refund of income tax for the calendar year 1966. The three-year statutory period of limitation for filing claims for calendar year 1966 expired on April 30, 1970. Taxpayer testified that he had received verbal assurance from one or more employees of the then State Tax Department that he could defer filing his claim for refund until after April 30, 1970.

QUESTION: Can the statutory period of limitations for filing claims for refund be extended by verbal assurances given to the taxpayer by employees of the then State Tax Department?

DECISION: For the Respondent.
As there was no provision under the law applicable to 1966 whereby the three-year statutory period of limitation for filing a claim for refund might be extended through agreement, written or oral, between the taxpayer and the State Tax Commissioner it was held the claim was not timely filed.

Date: 6/5/72

Docket No. 449


J. H. Kennedy
Director of Revenue

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