

BEFORE THE TAX APPEAL BOARD

STATE OF DELAWARE

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GLENN P. and MARY E. CARON

Petitioners,

v.

DIRECTOR OF REVENUE,

Respondent.

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No. 1265

TAX APPEAL BOARD
STATE OF DELAWARE

Before: Regina Dudziec, Cynthia Hughes, Todd C. Schiltz, Esq., and Joan Winters, members of the Tax Appeal Board. Opinion by Todd C. Schiltz, Esq.

FINAL ORDER

The issue before the Board is whether petitioners filed a timely claim for a refund of overpaid taxes.

The facts are as follows:

1. During tax year 1990, petitioners were residents of Maryland and employed in Delaware.
2. In March 1991, petitioners had H&R Block prepare a 1990 Delaware non-resident joint personal tax return which showed petitioners overpaid Delaware taxes by \$265.
3. Petitioners did not file a 1990 return with the division of Revenue until July 1996.

Under the applicable statute of limitations, petitioners had to submit their request for a refund to the Division of Revenue within three years of the last date prescribed for filing the

1990 return. 30 Del. C. § 539. Petitioners failed to seek a refund within the applicable statute of limitations and their request for a refund will be denied.

SO ORDERED this 16th day of April, 2004.

Saul C. Silva

John M. Wente

Cynthia L. Hughes

Regina C. Rudiger