

Decision of the Tax Appeal Board - Date: June 5, 1972

Docket No. 449

Frank E. and Elizabeth J. Giovannozzi

Personal Income - Refund Claim - Limitation of Time.

A claim for refund will not be considered when it was filed after the final date provided by the statute of limitations. An exception cannot be made on the grounds that the taxpayer relied on verbal assurances by employees of the former State Tax Department.