

GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE OF THE CHIEF FINANCIAL OFFICER  
OFFICE OF TAX AND REVENUE



**OTR REVENUE RULING 2008-01**

*Refunds-Statute of Limitations D.C. Official Code § 47-4304*  
*Statute of Limitations-Refunds D.C. Official Code § 47-4304*

Question: When is a taxpayer permitted to file a claim for refund?

The controlling statute to determine the deadline for filing a claim for refund for an overpayment is D.C. Official Code § 47-4304. D.C. Official Code § 47-4304(a) provides that a claim for refund for an overpayment shall not be allowed unless the taxpayer files a claim for a refund within the later of:

1. Three years from the due date of the return, or
2. Three years from the date the tax was paid.

**Example:**

On 04/15/0002, the taxpayer timely files an extension of time to file the tax return for tax year 0001 and pays a reasonable estimate of the tax liability for tax year 0001.

On 10/15/0002, the taxpayer timely files a District tax return and pays the balance of the 0001 tax liability.

On 10/10/0005, the taxpayer files an amended return claiming an overpayment of the tax year 0001 D.C. taxes.

Since the tax is considered paid on 4/15/0002 and the due date of the return was timely extended to 10/15/0002, which is later than the date of payment, the deadline (i.e., expiration of the statute of limitations) to file a claim for refund is 10/15/0002.

Since the claim for refund was filed October 10, 0005, which is before the expiration of the statute of limitations (three years from the extended due date of the return, or October 15, 0002), the claim for refund was timely filed.