

ALABAMA TAX TRIBUNAL

JUANITA BLACK,	§	
Taxpayer,	§	DOCKET NO. INC. 24-0770-LP
v.	§	
STATE OF ALABAMA	§	
DEPARTMENT OF REVENUE.		

FINAL ORDER

This appeal involves the denial by the Alabama Department of Revenue of a refund of income tax for 2021. The Alabama Department of Revenue filed an Answer to the Taxpayer’s Notice of Appeal. A Preliminary Order was entered on November 12, 2024, stating that unless either party notified the Tax Tribunal by December 12, 2024, that it desired a formal hearing, the Tax Tribunal would deem the parties in agreement that this case be decided without a hearing. As neither party has responded, this Final Order is entered without a hearing.

The Taxpayer filed her 2021 Alabama income tax return on August 23, 2024.¹ The return claimed a refund of tax paid by withholding in 2021. The Department denied the refund because it was not timely claimed, as required by Ala. Code § 40-2A-7(c)(2)a. The Taxpayer then appealed to the Tax Tribunal.

In her notice of appeal, the Taxpayer states that she requested and received an extension to file her 2021 Alabama tax return. This extension gave her until October

¹ Contradictory to the Revenue Department’s Answer, the Taxpayer’s Notice of Appeal asserts that she filed her 2021 Alabama return by mail on September 3, 2024. As discussed *infra*, the Taxpayer’s 2021 return was filed untimely to request a refund regardless of whether it was filed on August 23 or September 3 of 2024 as her two-year window to request a refund closed on April 15, 2024.

15, 2022, to file her 2021 return. The Taxpayer then asserts that this extension gave her a two-year window to request a refund that would not expire until October 15, 2024. The Taxpayer concludes by asserting that she timely requested her 2021 refund when she mailed her 2021 return on September 3, 2024.²

Alabama Code § 40-2A-7(c)(2)a. provides:

A petition for refund shall be filed with the department or an automatic refund issued pursuant to Section 40-29-71, or a credit allowed, within (i) three years from the date that the return was filed, or (ii) two years from the date of payment of the tax, whichever is later, or, if no return was timely filed, *two years from the date of payment of the tax*. For purposes of this paragraph, *taxes paid through withholding* or by estimated payment shall be deemed paid on the *original* due date of the return.

(emphasis added). The original due date for the filing of the Taxpayer's 2021 Alabama individual income tax return was April 15, 2022. The Taxpayer states that she received an extension until October 15, 2022, to file her 2021 return.

The Taxpayer contends that the extension of her deadline to file her 2021 return renders her filing of the return on September 3, 2024, within the two-year period allotted by § 40-2A-7(c)(2)a. However, an extension of her filing deadline for 2021 does not alter the application of Alabama Code § 40-2A-7(c)(2)a., which states that “taxes paid through withholding . . . *shall* be deemed paid on the *original* due date of the return.” *See Wynn v. Ala. Dep’t of Revenue, INC.* 22-1202-JP (Ala. Tax Trib. Nov. 6, 2023) (emphasis added); *see also State v. Pettaway*, 794 So. 2d 1153 (Ala. Civ. App.

² As discussed *supra* note 1, the Revenue Department's Answer asserts that she filed her 2021 Alabama return by mail on August 23, 2024. The following discussion utilizes the earlier date, August 23, 2024, to reflect that neither date is early enough to fall within the two-year window to timely request a refund applicable here as the Taxpayer's two-year window closed on April 15, 2024.

2001). In other words, the tolling period to claim a refund when the taxes are paid through withholding begins on the original deadline, which was April 15, 2022, in this case, rather than any later date because the original date is the date the taxes are considered paid. The extension of the Taxpayer's deadline to file her 2021 return created a new, or second, due date, while the original due date remained April 15, 2022.

Therefore, because the Taxpayer did not request her refund within the two-year period ending on April 15, 2024, the Revenue Department was required by statute to deny the refund request. The Revenue Department's denial of the Taxpayer's refund request is upheld, and judgment is entered accordingly.

This Final Order may be appealed to circuit court within 30 days. Ala. Code § 40-2B-2(m).

Entered April 16, 2025.

/s/ Leslie H. Pitman

LESLIE H. PITMAN

Associate Tax Tribunal Judge

lhp:thb

cc: Juanita Black
Brian T. Bird, Esq.