

Deadlines for Claiming A Refund

Taxpayers have 3 years from the date the *original* tax return was due or 2 years from the date the taxpayer paid any tax due, whichever is later, to claim a refund via an original tax return or amendment.

Tax Year	Original Filing Deadline	Filing Deadline to Claim a Refund
2019 original tax return	July 15, 2020	July 15, 2023
2019 amended tax return		July 15, 2023 or the date the original tax return was filed if between April 18 and July 14, 2020 Extensions do not affect Refund Statute Expiration Date (RSED)
2020 original tax return	June 15, 2021 for residents of TX, OK and LA	June 15, 2024 for residents of TX, OK and LA
	May 17, 2021 for residents of all other states	May 17, 2024 for residents of all other states
2020 amended tax return		June 15, 2024 for residents of TX, OK and LA Extensions do not affect Refund Statute Expiration Date (RSED)
		May 17, 2024 for residents of all other states Extensions do not affect Refund Statute Expiration Date (RSED)
2021 original tax return	April 18, 2022	April 18, 2025
2021 amended tax return		April 18, 2025 Extensions do not affect Refund Statute Expiration Date (RSED)
<p>* Note that if the IRS address of record for the taxpayer is outside of Texas, Oklahoma or Louisiana for 2020, the IRS may request that the taxpayer provide proof of residence in those states before issuing the refund.</p>		

Example 1:

- John Doe files his 2019 tax return with the IRS on March 1, 2020 claiming a refund in the amount of \$8,000. The *original* Refund Statute Expiration Date (RSED) of the tax return is July 15, 2023.
- John receives an audit letter for his dependents claimed resulting in dependents being removed as he was unable to locate documentation to substantiate the claim. An additional tax of \$5,000 was assessed as a balance due.
- John pays \$5,000 on October 1, 2022.
- On November 10, 2022, John finally locates the documentation necessary to substantiate the dependents claimed, and files **Form 1040-X** to amend the 2019 tax return and initiate the claim for the now \$5,000 overpaid.
- The original Refund Statute Expiration Date (RSED) is July 15, 2023. However, since the taxpayer *PAID* the tax on October 1, 2022, the taxpayer has until October 1, 2024 to claim the \$5,000 overpayment, as the “2 years from the date you paid the tax” would apply as the *later* date.

Example 2:

- Jane files her 2019 tax return with the IRS on May 1, 2023. The *original* Refund Statute Expiration Date (RSED) of the tax return is July 15, 2023.
- Jane requests a “Wage and Income” transcript from the IRS and receives it on **July 19, 2023**. She notices she omitted a **W-2** that would have increased her refund by \$1,000.
- Jane files **Form 1040-X** to amend the original tax return previously filed.
- The RSED for the 2019 tax return is July 15, 2023.
- Jane may file the amended tax return. The amended tax return information would be used to update Jane’s return information accurately. However, Jane will receive a letter from the IRS stating the amended return was received and processed along with a certified letter explaining why the claim was denied and the taxpayer’s appeal rights.