

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	
CARYLA A. YOUNGERS	:	DETERMINATION
	:	DTA NO. 851402
for Redetermination of a Deficiency or for Refund of	:	
New York State Personal Income Tax under Article 22	:	
of the Tax Law for the Year 2019.	:	

Petitioner, Caryl A. Youngers, filed a petition for redetermination of a deficiency or for refund of New York State personal income tax under article 22 of the Tax Law for the year 2019.

On March 10, 2025, the Division of Taxation, appearing by Amanda Hiller, Esq. (Kobena Eyiah, Esq., of counsel), filed a motion seeking summary determination in the above-captioned matter pursuant to Tax Law § 2006 (6) and 3000.9 (b) of the Rules of Practice and Procedure of the Tax Appeals Tribunal. Petitioner, appearing pro se, did not file a response by April 9, 2025, which date commenced the 90-day period for the issuance of this determination.

Based upon the motion papers and all pleadings and documents submitted in connection with this matter, Alexander Chu-Fong, Administrative Law Judge, renders the following determination.

ISSUE

Whether the Division of Taxation has established that no material and triable issue of fact exists such that summary determination may be granted in its favor.

FINDINGS OF FACT

1. On July 16, 2024, petitioner, Caryl A. Youngers, filed a New York State resident income tax return, form IT-201, for the year 2019 (return) with a single filing status. On the return, petitioner reported estimated tax payments of \$2,583.00, a total tax due of \$493.00 and claimed an overpayment of \$2,090.00, which she requested to be applied to her 2020 estimated tax.

2. In March 2020, the Division of Taxation (Division) issued Notice N-20-2, announcement regarding relief from certain filing and payment deadlines due to the COVID-19 pandemic, wherein it extended the filing deadline for certain returns, including petitioner's, to July 15, 2020.

3. On April 15, 2020, petitioner made two separate, individual extension payments for the year 2019 to the Division in the amounts of \$1,500.00 and \$500.00. Petitioner also carried over credit in the amount of, at least, \$583.00 from the year 2018.¹

4. On July 13, 2020, petitioner filed an application for automatic six-month extension of time to file for individuals, form IT-370, extending the deadline for filing her return to October 15, 2020.

5. On August 16, 2024, the Division issued an account adjustment notice (notice) denying petitioner's claimed overpayment in the amount of \$2,090.00 as follows:

“We denied your claim for the refund or credit because it was filed too late. The tax law allows a refund or credit if the taxpayer makes the claim within three years from the time the return was required to be filed or within two years from the time the tax was paid, whichever is later.”

¹ The Division indicates that the amount of 2018 carry over credit was \$583.00; however, petitioner's 2018 form IT-201 indicates that the amount of the overpayment was \$807.00.

6. On December 3, 2024, petitioner filed a timely petition with the Division of Tax Appeals in protest of the notice.

7. In support of its motion, the Division submitted, among other documents, the following: (i) an affirmation of Kobena Eyiah, Esq., an attorney employed in the Division's Office of Counsel, dated March 7, 2025; (ii) an affidavit of John Verba, a Taxpayer Services Specialist 4 in the Division's Individual Liability Resolution Center, sworn to on March 6, 2025; (iii) petitioner's return; (iv) petitioner's form IT-370, dated July 13, 2020; (v) petitioner's form IT-201 for the year 2018; and (vi) records of petitioner's 2019 individual extension payments of \$1,000.00 and \$500.00, both paid on April 15, 2020.

8. In its motion, the Division admitted that petitioner's claim for credit or refund was timely filed because it was filed within three years from when the tax return was filed, i.e., July 16, 2024. However, it explained that the credit or refund was limited to the amount paid during the lookback period of three years prior to the filing of the claim, plus any extension of time for filing the return. The Division calculated the lookback period by taking three years and six months to the date that the claim was filed, i.e., July 16, 2024, arriving at a lookback period through July 15, 2024. However, it noted that petitioner's carryover credit and extension payments for 2019 were deemed paid on April 15, 2020 and, therefore, outside the lookback period. As such, the Division argues that it properly denied petitioner's claim.

9. Petitioner did not respond to the Division's motion.

CONCLUSIONS OF LAW

A. A motion for summary determination "shall be granted if, upon all the papers and proof submitted, the administrative law judge finds that it has been established sufficiently that

no material and triable issue of fact is presented” and the moving party is entitled to a favorable determination as a matter of law (20 NYCRR 3000.9 [b] [1]).

Section 3000.9 (c) of the Rules of Practice and Procedure of the Tax Appeals Tribunal provides that a motion for summary determination is subject to the same provisions as a motion for summary judgment pursuant to Civil Practice Law and Rules 3212. “The proponent of a summary judgment motion must make a prima facie showing of entitlement to judgment as a matter of law, tendering sufficient evidence to eliminate any material issues of fact from the case” (*Winegrad v New York Univ. Med. Ctr.*, 64 NY2d 851, 853 [1985], citing *Zuckerman v City of New York*, 49 NY2d 557, 562 [1980]). As summary judgment is the procedural equivalent of a trial, it should be denied if there is any doubt as to the existence of a triable issue or where a material issue of fact is “arguable” (*Glick & Dolleck v Tri-Pac Export Corp.*, 22 NY2d 439, 441 [1968]; *Museums at Stony Brook v Village of Patchogue Fire Dept.*, 146 AD2d 572, 573 [2d Dept 1989]). If material facts are in dispute, or if contrary inferences may be drawn reasonably from undisputed facts, then a full trial is warranted and the case should not be decided on a motion (*see Gerard v Inglese*, 11 AD2d 381, 382 [2d Dept 1960]). “To defeat a motion for summary judgment, the opponent must . . . produce ‘evidentiary proof in admissible form sufficient to require a trial of material question of fact on which he rests his claim’” (*Whelan v GTE Sylvania*, 182 AD2d 446, 449 [1st Dept 1992], citing *Zuckerman v City of New York*, 49 NY2d at 562).

B. Tax Law § 687 (a) provides that the period of limitations for claiming a credit or refund of personal income tax is three years from the date the return was filed or two years from the date the tax was paid, whichever is later. The Division stated in its notice that it “denied [petitioner’s] claim for the refund or credit because it was filed too late.” There is no dispute that

petitioner filed her 2019 return on July 16, 2024, and claimed an overpayment of \$2,090.00, which she sought to carry over as a credit towards estimated tax for 2020. As her claim was made within three years of filing her return (*see* Tax Law § 687 [a]), petitioner's refund claim was timely. However, Tax Law § 687 (a) limits the amount of the refund or credit to the amount of taxes paid by the claimant within the three-year period before the filing of the claim, plus the period for any extension of time for filing the return. Petitioner filed an application for a six-month extension of time to file her 2019 return on July 13, 2020 (*see* finding of fact 4), which extended the total lookback period to three years and six months. Therefore, Tax Law § 687 (a) permits a credit or refund of petitioner's payments for the year 2019 made as far back as January 15, 2021.

C. Pursuant to Tax Law § 687 (i), any tax paid by a taxpayer, income tax withheld from a taxpayer and any amount paid by a taxpayer as estimated income tax for a taxable year is deemed to have been paid on the fifteenth day of the fourth month following the close of the taxable year with respect to which such amount constitutes a credit or payment. For the year 2019, petitioner made estimated tax payments and carried over credit from 2018 (*see* finding of fact 3). Applying Tax Law § 687 (i), these amounts were deemed to have been paid on April 15, 2020. This date undisputedly precedes January 15, 2021. Therefore, petitioner's payments for the year 2019 fall outside the period established by Tax Law § 687 (a), i.e., more than three years plus six months before July 16, 2024, the date on which petitioner filed her claim for refund or credit. It must be concluded that the notice, denying petitioner's claim for credit for an overpayment for the year 2019, was proper.

D. The Division of Taxation's motion for summary determination is granted, the petition of Caryl A. Youngers is denied, and the account adjustment notice, dated August 16, 2024, is sustained.

DATED: Albany, New York
June 26, 2025

/s/ Alexander Chu-Fong
ADMINISTRATIVE LAW JUDGE