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Subject: Informal refund claims

in regard to your question about whether the filing of a timely formal claim for one year allows a taxpayer to pursue the same claim type of claim for another year, you might want to look at the line of cases involving NOL carryovers; e.g., Stelco Holding Co. v. U.S., 42 Fed.Cl. 101, 113-14 (Fed.Cl. 1998). One of the issues in that case was whether Stelco filed a claim for 1992 based on a NOL carryover claim; it had filed claims for other carryover years. The carryovers all arose from the Coal Price Issue and the Corn Products Issue. The court wouldn't infer an informal refund claim for 1992 from Stelco's filing of timely, valid formal refund claims for 1981, 1982, and 1983, the taxable years from which the NOL carryovers in controversy are asserted to originate, and from Stelco's filing of timely, valid formal refund claims for the carryover years of 1984-1986, 1989-1991, and 1993-1995. The court said, "As the Court of Claims explained in Sun Chemical, '[a] refund claim for a particular tax year, however, does not constitute a refund claim for a different tax year, even if the underlying legal and factual bases for the claims for the 2 years are the same.'"