

within the extended filing period; (2) four years from the due date of the return, without regard to extensions; or (3) one year from the date of the overpayment. For purposes of the one-year statute of limitations for refund claims, any tax deducted and withheld during any calendar year is deemed to have been paid on the filing deadline for that tax year. (R&TC § 19002(c)(1).) The taxpayer has the burden of proof in showing entitlement to a refund and that the claim is timely. (*Appeal of Jacqueline Mairghread Patterson Trust*, 2021-OTA-187P.)

Here, appellants untimely filed their 2016 return on August 17, 2022. To claim a timely refund under the four-year statute of limitations, appellants must have filed their return four years from the due date of the return, which is May 17, 2021.¹ Appellants did not file within the May 17, 2021 deadline. Under the alternative one-year statute of limitations, appellants must have filed the refund claim no later than April 15, 2017. Appellants' claim for refund also falls outside of the one-year deadline.

Appellants acknowledge that their 2016 tax return was untimely. However, appellants indicate that they have been good taxpayers for many years, and they were unaware that they had four years to claim a refund. Appellants assert that they are currently going through a hardship.

Although the Office of Tax Appeals is sympathetic to appellants' situation, it cannot overlook the untimeliness of a refund claim; the Office of Tax Appeals can only grant relief where the law specifically allows. (See *Appeal of Scanlon*, 2018-OTA-075P.) Appellants' failure to file a claim for refund within the statute of limitations, for any reason, bars them from later receiving a refund. (*Appeal of Estate of Gillespie*, 2018-OTA-052P.) The language of the statute of limitations must be strictly construed, and there is no reasonable cause or equitable basis for suspending the statutory period. (*Appeal of Benemi Partners, L.P.*, 2020-OTA-144P.) Although the result of fixed deadlines may appear harsh, the occasional harshness is redeemed by the clarity imparted. (*Appeal of Jacqueline Mairghread Patterson Trust, supra.*) For the reasons described above, appellants' claim for refund is not allowed under any of the statutes of limitations described in R&TC section 19306(a).

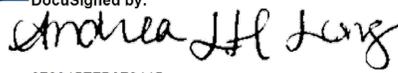
¹ Following the IRS, respondent postponed the four-year statute of limitations for claiming a refund from April 15, 2021, to May 17, 2021, due to the COVID-19 pandemic. (See R&TC, § 18572; Franchise Tax Board, *State Postpones Deadline for Claiming 2016 Tax Refunds to May 17, 2021*, news release (Apr. 26, 2021) <https://www.ftb.ca.gov/about-ftb/newsroom/news-releases/2021-04-state-postpones-deadline-for-claiming-2016-tax-refunds-to-may-17-2021.html>.)

HOLDING

The statute of limitations bars appellants’ claim for refund.

DISPOSITION

Respondent’s action denying appellants’ claim for refund is sustained.

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Andrea L.H. Long
Administrative Law Judge

We concur:

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Teresa A. Stanley
Administrative Law Judge

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Asaf Kletter
Administrative Law Judge

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