



4. Respondent denied appellants' claims for refund in letters dated September 29, 2022.
5. This timely appeal followed.

### DISCUSSION

As relevant here, a claim for credit or refund must be filed within four years from the date the return was filed, if filed within an extension allowed by R&TC section 18567 or 18604; within four years from the last day prescribed for filing the return without regard to any such extension; or within one year from the date of the overpayment, whichever time period expires last. (R&TC, § 19306(a).) For the 2016 tax year, the deadline for appellants to file a timely claim for refund would have been April 15, 2021; however, because of the COVID-19 pandemic, respondent postponed the deadline to May 17, 2021.<sup>1</sup> For the 2017 tax year, the deadline for appellants to file a timely claim for refund was April 15, 2022. It is undisputed appellants filed their claim for refund after the statute of limitations expired, and thus, appellants are not entitled to refunds for the tax years at issue. Such fixed deadlines may appear harsh, particularly in cases such as this where a taxpayer cannot obtain a refund of an admitted and substantial overpayment; but the law considers such a harsh result to be an acceptable consequence of having an important obligation clearly defined. (*Appeal of Khan*, 2020-OTA-126P.)

Appellants argue they are entitled to a waiver of the statute of limitations for the tax years at issue because of their lengthy divorce proceeding. Specifically, appellants argue that the delay was warranted because “we were not able to come to terms on how deductions and expenses would be claimed.” However, the law does not provide for the waiver of the statutory period based on this argument. A taxpayer’s failure, for whatever reason, to file a claim for refund or credit within the statutory period prevents the taxpayer from doing so at a later date. (*Appeal of Khan, supra.*) This is true even when it is later shown that the tax was not owed in the first instance. (See *U.S. v. Dalm* (1990) 494 U.S. 596, 602.) Thus, appellants have not shown they are entitled to a refund of the overpayments made for the tax years at issue.

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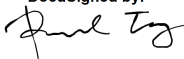
<sup>1</sup> See <https://www.ftb.ca.gov/about-ftb/newsroom/news-releases/2021-04-state-postpones-deadline-for-claiming-2016-tax-refunds-to-may-17-2021.html>.

HOLDING

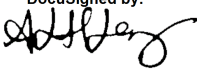
Appellants did not file timely claims for refund for the tax years at issue for purposes of the statute of limitations.


DISPOSITION

Respondent’s action is sustained.

DocuSigned by:  
  
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Richard Tay  
Administrative Law Judge

We concur:

DocuSigned by:  
  
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Andrea L.H. Long  
Administrative Law Judge

DocuSigned by:  
  
67F043D83EF547C...  
Sheriene Anne Ridenour  
Administrative Law Judge

Date Issued: 11/15/2023