

DISCUSSION

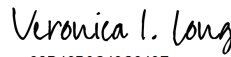
Appellant does not dispute that the refund claim is untimely,¹ but asks that it nevertheless be granted due to various personal hardships. Although OTA is sympathetic to the situation described by appellant, OTA lacks the authority to grant appellant's untimely refund claim. The law does not provide for an equitable or reasonable cause exception to suspend the statute of limitations. (*Appeal of Benemi Partners, L.P.*, 2020-OTA-144P.) This means that, except in very limited situations which are not present here,² a taxpayer's untimely filing of a refund claim for *any reason* bars a refund. (*Ibid.*) This is true even if the tax was not owed in the first place or was erroneously, illegally, or wrongfully collected. (*Ibid.*) "Although the result of fixed deadlines may appear harsh, the occasional harshness is redeemed by the clarity imparted." (*Ibid.*)

HOLDING

Appellant is not entitled to a credit or refund for the 2017 tax year.

DISPOSITION

Respondent's action is sustained.

Signed by:

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Veronica I. Long
Administrative Law Judge

Date Issued: 11/6/2024

¹ The law generally requires that taxpayers file their refund claims by the later of: (1) four years from the date the return is filed, if filed on or before the extended due date; (2) four years from the due date of the return without regard to any extensions; or (3) one year from the date of overpayment. (R&TC, § 19306(a).)

² For instance, R&TC section 19316 suspends the running of the statute of limitations during any period where the taxpayer is unable to manage his or her financial affairs by reason of a medically determinable physical or mental impairment that is either deemed to be a terminal impairment or is expected to last for a continuous period of not less than 12 months.