



- credits of \$8,991 and must file an amended tax return to claim them. The letter further informed appellant of the statute of limitations to file a claim for refund.
4. On August 5, 2024, respondent received appellant's 2019 amended California Resident Income Tax Return, treated by respondent as a claim for refund. The amended return included Schedule X, California Explanation of Amended Tax Return Changes, reporting a \$6,898 refund<sup>1</sup> and explaining that appellant inadvertently excluded nonwage withholding credits of \$4,496 in the original filing.
  5. On October 23, 2024, respondent sent appellant a Statute of Limitations letter denying appellant's claim for refund of \$4,496 due to the expiration of the statute of limitations.
  6. This timely appeal followed.

### DISCUSSION

The statute of limitations to file a claim for refund is set forth in R&TC section 19306, which provides, in pertinent part, that no credit or refund may be allowed unless a claim for refund is filed within the later of: (1) four years from the date the return was filed, if the return was timely filed pursuant to an extension of time to file; (2) four years from the due date for filing a return for the year at issue (determined without regard to any extension of time to file); or (3) one year from the date of overpayment. (R&TC, § 19306(a).) Taxpayers have the burden of proof in showing entitlement to a refund and that the claim is timely. (*Appeal of Benemi Partners, L.P.*, 2020-OTA-144P (*Benemi*).

There is no reasonable cause or equitable basis for suspending the statute of limitations. (*Appeal of Jacqueline Mairghread Patterson Trust*, 2021-OTA-187P.) The language of the statute of limitations is explicit and must be strictly construed. (*Benemi, supra.*) A taxpayer's untimely filing of a claim for any reason bars a refund even if the tax is alleged to have been erroneously, illegally, or wrongfully collected. (*Ibid.*) This is true even when it is later shown that the tax was not owed in the first place. (*Ibid.*) Although the result of fixed deadlines may appear harsh, the occasional harshness is redeemed by the clarity imparted. (*Ibid.*)

Respondent received appellant's amended return, treated as a claim for refund, on August 5, 2024. Appellant asserts that he mailed the amended return to respondent on July 12, 2024, and the return should be treated as filed on this date for the purpose of

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<sup>1</sup> Schedule X, California Explanation of Amended Tax Return Changes, incorrectly reports "amount you owe, as shown on amended return" of \$2,402, and "refund, as shown on amended return" of \$6,898, resulting in an incorrectly calculated refund of \$6,898. The correct amount of appellant's claim for refund is \$4,496 (refund as shown on amended return of \$2,094 plus tax paid with original tax return of \$2,402).

determining whether the claim for refund was filed within the statute of limitations. To prove a filing date that is different from respondent's records, taxpayers must provide evidence, such as a registered or certified mail receipt, showing the filing date. (*Appeal of Sotelo*, 2025-OTA-035P.) Here, appellant does not provide any such evidence to show that he filed the return on July 12, 2024. Therefore, the filing date of the claim for refund is the date indicated by respondent's records, or August 5, 2024.

Appellant timely filed his 2019 tax return on July 14, 2020, within the extension period to file. Thus, the first four-year statute of limitations period applies. Appellant's claim for refund is timely if filed by July 14, 2024. (R&TC, § 19306(a).) As stated above, appellant's claim for refund was received by respondent on August 5, 2024, and is therefore barred under the four-year statute of limitations.

Under the one-year statute of limitations, appellant must file a claim for refund within one year of the date of overpayment. For the 2019 tax year, appellant had withholdings and made a separate payment of \$2,402 on July 15, 2020. Under R&TC section 19002(c)(1), tax deducted and withheld during the tax year is deemed to be paid on the original due date for the return (without regard to any extension of time for filing the return). A deadline of April 15, 2021, applies to the withholdings under the one-year statute of limitations, which is one year from the due date of appellant's return. (See R&TC, §§ 18566, 19306(a).) A deadline of July 15, 2021, applies to appellant's separate payment, which is one year from the date of the payment. Therefore, appellant's August 5, 2024 claim for refund is also barred under the one-year statute of limitations.

On appeal, appellant argues that the statute of limitations for filing a claim for refund for the 2019 tax year is extended to July 15, 2024, as a result of respondent's postponement of the original filing deadline due to the COVID-19 pandemic, and thus his filing of the claim for refund on July 12, 2024 is within the statute of limitations.<sup>2</sup> However, the original filing deadline for the purpose of determining the four-year statute of limitations to file a claim for refund is not affected by state of emergency postponements. (*Appeal of Nguyen*, 2025-OTA-333P.) As such, the relevant four-year statute of limitations expired on July 14, 2024, four-years from the date appellant filed his 2019 return, rather than July 15, 2024, as appellant contends. In any event, as stated above, appellant has not substantiated that he timely filed the claim for refund on July 12, 2024. For the foregoing reasons, appellant's claim for refund is barred by the statute of limitations.

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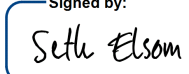
<sup>2</sup> See [www.ftb.ca.gov/about-ftb/newsroom/news-releases/2020-5-april-15-tax-day-postponed-until-july-15-2020.html](http://www.ftb.ca.gov/about-ftb/newsroom/news-releases/2020-5-april-15-tax-day-postponed-until-july-15-2020.html).

HOLDING

Appellant's claim for refund is barred by the statute of limitations.

DISPOSITION

Respondent's action denying appellant's claim for refund is sustained.

Signed by:  
  
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Seth Elsom  
Hearing Officer

Date Issued: 8/13/2025