

**OFFICE OF TAX APPEALS  
STATE OF CALIFORNIA**

In the Matter of the Appeal of: )  
**D. TEMPLETON** ) OTA Case No. 241017647  
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**OPINION**

Representing the Parties:

For Appellant: Robin Jackson, E.A.  
D. Templeton

For Respondent: Leoangelo C. Cristobal, Attorney  
Alisa Pinarbasi, Attorney

For Office of Tax Appeals: Joel Bazzi, Graduate Student Assistant

S. RIDENOUR, Administrative Law Judge: Pursuant to Revenue and Taxation Code (R&TC) section 19324, D. Templeton (appellant) appeals an action by respondent Franchise Tax Board (FTB) denying appellant’s claim for refund of \$3,963 for the 2019 tax year.

Appellant elected to have this appeal determined pursuant to the procedures of the Small Case Program. Those procedures require the assignment of a single panel member. (Cal. Code Regs., tit. 18, § 30209.05(b).) Office of Tax Appeals (OTA) Administrative Law Judge Sheriene Anne Ridenour held a virtual oral hearing for this matter on July 15, 2025. At the conclusion of the hearing, the record was closed, and this matter was submitted for an opinion pursuant to California Code of Regulations, title 18, section 30209(b).

**ISSUE**

Whether appellant’s claim for refund for the 2019 tax year is barred by the statute of limitations.

**FACTUAL FINDINGS**

1. On December 16, 2020, appellant filed an untimely 2019 California income tax return outside of the automatic six-month extension, reporting a balance due. On June 7, 2021, appellant made a payment satisfying the reported amount due.

2. By notice dated February 14, 2022, the IRS notified appellant of an error made on appellant's 2019 federal return and a resulting amount due.
3. On July 15, 2024, appellant filed an amended 2019 California income tax return reporting a reduced total tax and claiming an overpayment. FTB accepted the amended return as filed and treated it as a claim for refund, which FTB denied on grounds that it was untimely.
4. Appellant filed this timely appeal.

### DISCUSSION

The statute of limitations to file a claim for refund is set forth in R&TC section 19306. R&TC section 19306(a) provides that no credit or refund may be allowed or made if a claim for refund is not filed by the taxpayer 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 of the return (determined without regard to any extension of time to file); or (3) one year from the date of overpayment. For purposes of the one-year statute of limitations, any tax deducted and withheld during any calendar year shall be deemed to have been paid on the original due date for filing the return. (R&TC, § 19002(c)(1).) The taxpayer has the burden of proof to establish entitlement to a refund and that the refund claim is timely. (*Appeal of Benemi Partners, L.P.*, 2020-OTA-144P.)

Appellant's 2019 amended tax return, which was filed on July 15, 2024, is treated as a claim for refund. (Cal. Code Regs., tit. 18, § 19322(a).) Since appellant untimely filed his 2019 original return on December 16, 2020, which is outside the automatic six-month extension, the first four-year statute of limitations is inapplicable. Under the second four-year statute of limitations, appellant was required to file a refund claim no later than April 15, 2024,<sup>1</sup> which is four years from the date appellant was required to file the return. Under the one-year statute of limitations, appellant was required to file a refund claim no later than June 7, 2022, which is one year from June 7, 2021, the date appellant made the payment for the 2019 tax year. Appellant did not file his claim for refund until July 15, 2024, after both the four-year and one-year statute of limitations expired.

Appellant contends that he has reasonable cause for his failure to file a timely refund claim. Appellant asserts that his tax preparer reported incorrect information on the federal return and that he was unable to obtain the correct information or amend the return because the

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<sup>1</sup> FTB's COVID-19 related postponement of the return filing deadline to July 15, 2020, did not change the original statutory due date for filing a return. (*Appeal of Bannon*, 2023-OTA-096P.)

tax preparer retired. Appellant also asserts he was going through a legal separation and claims to have experienced difficulties obtaining necessary tax documentation. Appellant asserts that the IRS delayed in notifying him of the error on his federal return, which appellant contends caused a delay in the filing of his California amended return.

Appellant makes reasonable cause arguments; however, there is no reasonable cause exception or equitable basis for suspending the statute of limitations. (*Appeal of Benemi Partners, L.P., supra.*) The language of R&TC section 19306 is explicit and must be strictly construed. (*Appeal of Cornbleth, 2019-OTA-408P.*) Absent an exception, a taxpayer's untimely filing of a refund claim bars a refund.<sup>2</sup> (*Appeal of Benemi Partners, L.P., supra.*) The statute of limitations bars an untimely claim for refund even when it is shown that the tax was not owed in the first instance. (*Ibid.*) Moreover, appellant's difficulties in obtaining necessary tax documentation are not an exception to the claim for refund statute of limitations. (*Appeal of Jenkins (81-SBE-069) 1981 WL 11797.*) Neither ill health of a taxpayer nor any other unfortunate circumstance can extend the statute of limitations for filing a claim for refund. (*Appeal of Estate of Gillespie, 2018-OTA-052P.*) Although the result of fixed deadlines may appear harsh, the occasional unfairness is necessary to allow for a more workable tax system and is redeemed by the clarity imparted. (*Ibid.*) Appellant did not file a timely refund claim within the one-year or four-year statute of limitations; therefore, his refund claim is barred.

#### HOLDING

Appellant's claim for refund for the 2019 tax year is barred by the statute of limitations.

#### DISPOSITION

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

DocuSigned by:

*Sheriene Anne Ridenour*

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Sheriene Anne Ridenour  
Administrative Law Judge

Date Issued: 8/13/2025

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<sup>2</sup> Though not applicable here, "financial disability" due to a medically determinable physical or mental impairment that is either deemed to be a terminal impairment or expected to last for a continuous period of not less than 12 months, is an example of an exception that may suspend the general statute of limitations period for filing a refund claim. (R&TC, § 19316; *Appeal of Estate of Gillespie, 2018-OTA-052P.*)