

4. On March 24, 2023, appellant made a payment of \$3,635.16, and \$3,334.06 of the payment was applied to appellant's 2018 liability. On April 5, 2023, appellant made a payment of \$350, and \$48.54 of the payment was applied to appellant's 2018 liability.
5. On June 15, 2024, appellant filed a California Resident Income Tax Return for the 2018 tax year, reporting tax of \$1,875 and withholdings of \$2,452, resulting in an overpayment of \$577. Respondent accepted appellant's 2018 tax return as a claim for refund of \$3,456.85.¹
6. Respondent denied appellant's claim for refund.
7. Appellant timely filed this appeal.

DISCUSSION

California law generally requires a taxpayer to file a refund claim 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).) The due date for individual state income tax returns is April 15 following the close of the calendar year. (R&TC, § 18566.)

Appellant's 2018 tax return was due on April 15, 2019. However, appellant did not file the 2018 tax return and the claim for refund until June 15, 2024. The four-year statute of limitations to file a claim for refund expired on April 15, 2023. Furthermore, appellant had withholdings² for the 2018 tax year, and made payments on March 24, 2023, and April 5, 2023. The one-year statute of limitations to file a claim for refund for those payments expired on April 15, 2020, March 24, 2024, and April 5, 2024, respectively. Consequently, appellant's claim for refund is barred by the statute of limitations.

Appellant appears to argue that the 2018 tax return and claim for refund was timely filed, but his tax preparer sent it to the wrong address. While reliance on the advice of a tax professional can constitute reasonable cause to relieve certain penalties, there is no reasonable cause or equitable basis for suspending the statute of limitations. (*Appeal of Benemi Partners, L.P.*, 2020-OTA-144P.) The statute of limitations for filing a claim for refund must be strictly construed, and a taxpayer's untimely filing of a claim for any reason bars a refund, even if the

¹ The amount of the claim for refund consists of the payments of \$3,334.06 and \$48.54, and the \$577 overpayment, minus the demand penalty of \$468.75 and an installment agreement fee of \$34. Respondent removed the late filing penalty and the filing enforcement fee.

² Tax withholdings are deemed to have been paid on the last day prescribed for filing the return. (R&TC, § 19002(c)(1).)

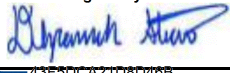
tax was not owed in the first place. (*Ibid.*) Although the result of fixed deadlines may appear harsh, the occasional harshness is redeemed by the clarity imparted. (*Ibid.*)

HOLDING


Appellant’s claim for refund for the 2018 tax year is barred by the statute of limitations.

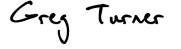
DISPOSITION

FTB’s action is sustained.

DocuSigned by:

For
43F8DCA21D8D46B...
Steven Kim
Administrative Law Judge

We concur:

Signed by:

CB1E7DA37831416...
Josh Lambert
Administrative Law Judge

Signed by:

1B8F30433F1D4D3...
Greg Turner
Administrative Law Judge

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