



3. On September 5, 2024, respondent received appellant's amended 2019 Form 540 dated August 28, 2024, reporting total tax of \$77,325, wage withholdings of \$80,297, and nonwage withholdings of \$18,382, resulting in an overpayment of \$21,354, for which appellant requested a refund. Respondent processed appellant's amended 2019 Form 540 and accepted it as a claim for refund of \$18,382 because \$2,972 had already been refunded to appellant. Respondent denied the claim for refund.
4. 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 California income tax returns is April 15 following the close of the calendar year. (R&TC, § 18566.) The taxpayer has the burden of proof in showing entitlement to a refund and that the claim is timely. (*Appeal of Estate of Gillespie*, 2018-OTA-052P.)

Appellant's 2019 California tax return was due on April 15, 2020. A taxpayer may file their return on or before the automatic extended due date, which is six months after the original filing due date. (R&TC, § 18567; Cal. Code Regs., tit. 18, § 18567.) Because appellant timely filed his tax return on July 31, 2020, before the extended due date, the four-year statute of limitations to file a claim for refund expired on July 31, 2024. Appellant did not file the claim for refund until September 5, 2024.<sup>1</sup> Furthermore, appellant had withholdings for the 2019 tax year.<sup>2</sup> The one-year statute of limitations to file a claim for refund for the withholding payment expired on April 15, 2021. Consequently, appellant's claim for refund is barred by the statute of limitations.

Appellant asserts that COVID-19 postponements extended the deadline to timely file a claim for refund. Due to COVID-19, respondent postponed the due date to file and pay taxes for

---

<sup>1</sup> Although appellant's claim for refund was dated August 28, 2024, appellant has the burden of proving the postmark date. (See R&TC, § 21027(b); Treas. Reg. § 301.7502-1(c)(1)(iii).) Appellant has not established that the claim for refund was postmarked on August 28, 2024. Regardless, the claim for refund was filed after the statute of limitations expired on July 31, 2024.

<sup>2</sup> Tax withholdings are deemed to have been paid on the last day prescribed for filing the return. (R&TC, § 19002(c)(1).) Thus, appellant's withholdings for the 2019 tax year were deemed paid on April 15, 2020.

the 2019 tax year to July 15, 2020.<sup>3</sup> However, a postponement period does not change the due date of the return for the purpose of timely filing a claim for refund.<sup>4</sup> (See *Appeal of Bannon*, 2023-OTA-096P.) The four-year statute of limitations to file a claim for refund expired on July 31, 2024, four years after appellant filed his tax return on July 31, 2020.

Appellant argues that the claim for refund should be allowed due to equitable considerations because he filed the claim in good faith within a reasonable time after receiving respondent's notice. However, there is no reasonable cause or equitable basis for suspending the statute of limitations. (*Appeal of Benemi Partners, L.P.*, 2020-OTA-144P.) Appellant requests that the overpayment be applied to a future tax liability if the claim for refund is barred by the statute of limitations. However, no credit will be allowed or made unless a claim for refund is filed before the expiration of the statute of limitations. (R&TC, § 19306.) The statute of limitations for filing a claim for refund must be strictly construed; 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, and even when it is later shown that the tax was not owed in the first place. (*Appeal of Benemi Partners, L.P.*, *supra.*) Although the result of fixed deadlines may appear harsh, the occasional harshness is redeemed by the clarity imparted. (*Ibid.*)

---

<sup>3</sup> See <https://www.ftb.ca.gov/about-ftb/newsroom/news-releases/2020-3-state-postpones-tax-deadlines-until-july-15-due-to-the-covid-19-pandemic.html>. See also R&TC, § 18572(b); Internal Revenue Code (IRC), § 7508A.

<sup>4</sup> Respondent's authority to grant state of emergency postponements for tax-related acts is found in R&TC section 18572(b), which adopts IRC section 7508A. R&TC section 18572(b) modifies IRC section 7508A to provide that postponements under this section apply to taxpayers affected by a state of emergency declared by the Governor of California, as opposed to taxpayers affected by a federally declared disaster. When applying the IRC for purposes of California personal income tax, IRS Treasury Regulations shall be applicable to the extent that they do not conflict with California personal income tax code sections or regulations. (R&TC, § 17024.5(d).) The postponement of the deadline of a tax-related act does not extend the due date for the act, and to the extent that other statutes may rely on the date a return is due to be filed, the postponement period will not change the due date of the return. (Treas. Reg. § 301.7508A-1(b)(4) (while subsection (g) was invalidated by *Abdo v. C.I.R.* (2024) 162 T.C. 148, subsection (b) remains in effect.)

HOLDING

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

DISPOSITION

Respondent's action is sustained.

DocuSigned by:  
*Steven Kim*  
5DD7EF644397430...  
Steven Kim  
Administrative Law Judge

We concur:

Signed by:  
*Kim Wilson*  
4E8E740ED6964CD...  
Kim Wilson  
Hearing Officer

Signed by:  
*Natasha Ralston*  
25F6FE08FE66476...  
Natasha Ralston  
Administrative Law Judge

Date Issued: 9/2/2025