

OFFICE OF TAX APPEALS
STATE OF CALIFORNIA

In the Matter of the Appeal of:	)	OTA Case No. 250118600
E. HOUSE	)	
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	)	

OPINION

Representing the Parties:

For Appellant:	E. House
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For Respondent:	Amelia Breen, Attorney
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E. PARKER, Hearing Officer: Pursuant to Revenue and Taxation Code (R&TC) section 19324, E. House (appellant) appeals actions by respondent Franchise Tax Board (FTB) denying appellant's claims for refund of \$1,896.42 for the 2018 tax year and \$1,851.89 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).) Appellant waived the right to an oral hearing; therefore, the matter was submitted to the Office of Tax Appeals on the written record pursuant to California Code of Regulations, title 18, section 30209(a).

ISSUE

Whether appellant's claims for refund are barred by the statute of limitations.

FACTUAL FINDINGS

1. Appellant did not timely file a California tax return for the 2018 or 2019 tax year.
2. On October 15, 2024, appellant untimely filed California Resident Income Tax Returns for the 2018 and 2019 tax years.
3. FTB accepted the returns as filed and treated them as claims for refund.
4. Account records indicate that appellant's final payments in satisfaction of the 2018 and 2019 account balances were received on May 31, 2022, and July 18, 2022, respectively.

5. FTB denied the claims for refund due to the expiration of the statute of limitations, and this timely appeal followed.

DISCUSSION

R&TC section 19306(a) provides that no credit or refund shall 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 last date prescribed 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. The taxpayer has the burden of proving entitlement to a refund and that the claim is timely. (*Appeal of Fischer (Dec'd)*, 2024-OTA-518P.)

Appellant does not dispute that the 2018 and 2019 tax year claims for refund filed on October 15, 2024, were filed outside of the statutes of limitations prescribed in R&TC section 19306(a). Rather, appellant explains that upon the passing of her husband in 2020, she attempted to gather the information necessary to file her returns. However, appellant became overwhelmed because family members prevented her from accessing necessary documents, she experienced health problems, and she was engaged in necessary home repairs. Appellant contends that in 2024 she began trying to catch up on her unfiled tax returns, which resulted in the untimely filed claims for refund. Appellant requests the claims for refund be granted despite the fact that they were filed outside of the statute of limitations. Appellant provides no documentation or legal authority in support of her position.

There is no reasonable cause or equitable basis for suspending the statute of limitations. (*Appeal of Benemi Partners, L.P.*, 2020-OTA-144P.) The language of the statute of limitations is explicit and must be strictly construed. (*Ibid.*) A taxpayer's untimely filing of a claim for any reason bars a refund even if the tax is alleged to have erroneously, illegally, or wrongfully collected. (*Ibid.*) This is true even when it is later shown that the tax was not properly owed. (*Ibid.*)

Despite appellant's description of difficult circumstances, a claim for refund that is filed after the expiration of the statute of limitations is statutorily barred. Appellant does not dispute the claims for refund were filed after the statute of limitations expired. Therefore, appellant's claims for refund are barred by the statute of limitations.

HOLDING

Appellant's claims for refund are barred by the statute of limitations.

DISPOSITION

FTB's actions denying appellant's claims for refund are sustained.

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Erica Parker
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Erica Parker
Hearing Officer

Date Issued: 7/22/2025