

**OFFICE OF TAX APPEALS**  
**STATE OF CALIFORNIA**

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| In the Matter of the Appeal of: | ) | OTA Case No. 240816992 |
| <b>N. SNYDER</b>                | ) |                        |
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**OPINION**

Representing the Parties:

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| For Appellant: | N. Snyder |
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| For Respondent: | Ganeet Atwaal, Legal Analyst |
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| For Office of Tax Appeals: | Oliver Pfof, Attorney |
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S. ELSOM, Hearing Officer: Pursuant to Revenue and Taxation Code (R&TC) section 19324, N. Snyder (appellant) appeals an action by respondent Franchise Tax Board (FTB) denying appellant's claim for refund of \$8,905 for the 2019 tax year.

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

**FACTUAL FINDINGS**

1. Appellant timely filed a 2019 California Resident Income Tax Return on April 10, 2020, reporting total tax of \$30,286, tax withheld of \$19,368, and tax due of \$10,918.
2. Appellant remitted a \$10,918 payment on April 14, 2020, which FTB applied to the 2019 tax year.
3. On June 3, 2024, appellant filed an amended 2019 California Resident Income Tax Return that reported an other state tax credit (OSTC) of \$8,905, which reduced the originally reported tax due of \$10,918 to an amended tax due of \$2,013. FTB accepted the amended return as filed and treated it as a claim for refund of \$8,905.

4. FTB then sent appellant a Statute of Limitations Letter denying the claim for refund due to the expiration of the statute of limitations.
5. Appellant timely filed this appeal.

### DISCUSSION

R&TC section 19306(a) provides that no credit or refund shall be allowed unless the claim is filed within the later of the following dates: (1) four years from the date the return is 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. California personal income tax returns are originally due (without regard to any extension of time to file) by statute on or before April 15th 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 Benemi Partners, L.P.*, 2020-OTA-144P.)

Since appellant's original return was not filed within an extension of time to file, the first four-year statute of limitations is inapplicable. The second four-year statute of limitations expired on April 15, 2024, which is four years from April 15, 2020, the statutory original due date of appellant's 2019 return. Appellant's withholding credits and tax payment made before the due date of the return are generally deemed paid on the original due date of the return, and therefore the one-year statute of limitations expired on April 15, 2021.<sup>1</sup> (R&TC, §§ 19002(c)(1), (d)(2); 19306(a).) Thus, under R&TC section 19306(a), the later of these dates is April 15, 2024, and is the date the second four-year statute of limitations expired. Here, appellant filed the amended return, treated by FTB as a claim for refund, on June 3, 2024, which is after the statute of limitations expired. Accordingly, appellant's claim for refund is barred by the statute of limitations.

On appeal, appellant argues the claim for refund is timely because FTB postponed the original filing deadline for 2019 California income tax returns to July 15, 2020, due to the

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<sup>1</sup> R&TC section 19311.5 provides that on or after January 1, 2009, if any taxes paid to another state result in an allowable credit under R&TC section 18001 (the statute that allows a California resident to claim an OSTC if certain conditions are satisfied), a claim for credit or refund of an overpayment of income tax attributable to a credit allowable under R&TC section 18001 may be filed within (1) one year from the date such tax is paid to the other state, or (2) within the period provided in R&TC section 19306, whichever period expires later. Appellant does not argue this special statute of limitations provision is applicable. In addition, appellant's 2019 California amended return states the claimed OSTC resulted from tax paid to New York "that was inadvertently missed on the originally filed tax return," which suggests the New York tax was paid by the April 15, 2020 original due date of the California return and therefore appellant was required to file the claim for refund by April 15, 2024, which appellant did not do.

COVID-19 pandemic. Appellant asserts the postponement means the filing deadline for determining the refund statute of limitations should be four years from the postponed original due date of July 15, 2020, rather than four years from the original statutory due date of April 15, 2020. Because appellant filed the claim for refund on June 3, 2024, appellant asserts it is timely since it was filed on or before July 15, 2024.

R&TC section 18572, which incorporates Internal Revenue Code (IRC) section 7508A, provides FTB the authority to postpone certain tax-related deadlines. Treasury Regulation section 301.7508A-1(b)(4) states that “[t]he postponement of the deadline of a tax-related act [under IRC section 7508A] does not extend the due date for the act, but merely allows the [taxing agency] to disregard a time period of up to one year for performance of the act. *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.”<sup>2</sup> (Italics added.)

Appellant correctly points out that FTB postponed the original due date of 2019 California personal income tax returns to July 15, 2020, because of the COVID-19 pandemic.<sup>3</sup> However, Treasury Regulation section 301.7508A-1(b)(4) provides that FTB’s postponement of the original due date to July 15, 2020, does not change the original statutory due date of April 15, 2020, on which the statute of limitations in R&TC section 19306(a) is based. (See *Appeal of Bannon*, 2023-OTA-096P.) Thus, four years from the original “due date” of the return remains April 15, 2024. Appellant’s claim for refund, filed on June 3, 2024, is therefore barred by the statute of limitations.

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<sup>2</sup> When applying the IRC for California personal income tax purposes, federal Treasury Regulations apply to the extent they do not conflict with California personal income tax laws and regulations. (R&TC, § 17024.5(d).)

<sup>3</sup> See *State Postpones Tax Deadlines Until July 15 Due to COVID-19 Pandemic*, news release (Mar. 18, 2020) <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>.

HOLDING

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

DISPOSITION

FTB's action is sustained.

Signed by:

*Seth Elsom*

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Seth Elsom  
Hearing Officer

We concur:

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*Kenneth Gast*

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Kenneth Gast  
Administrative Law Judge

Signed by:

*Josh Lambert*

CB1E7DA37831416

Josh Lambert  
Administrative Law Judge

Date Issued: 9/10/2025