

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

In the Matter of the Consolidated Appeals of:     )  
**A. ROBINSON**   )  
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**OPINION**

Representing the Parties:

For Appellant:   A. Robinson  
For Respondent:   Ganeet Atwaal, Legal Analyst

T. STANLEY, Administrative Law Judge: Pursuant to Revenue and Taxation Code (R&TC) section 19324, A. Robinson (appellant) appeals an action by respondent Franchise Tax Board (FTB) denying appellant’s claim for refund of \$3,664.31 and \$3,234.26 for the 2016 and 2017 taxable years, respectively.<sup>1</sup>

Appellant waived the right to an oral hearing; therefore, the matter was submitted to the Office of Tax Appeals (OTA) on the written record pursuant to California Code of Regulations, title 18, section 30209(a).

**ISSUE**

Are appellant’s claims for refund barred by the statute of limitations?

**FACTUAL FINDINGS**

1. FTB received information that appellant earned income sufficient to have a filing requirement for 2016 and 2017. Because appellant did not file a tax return for 2016 and 2017, FTB issued a Demand for Tax Return for each of those tax years.
2. After no response was received, FTB issued Notices of Proposed Assessment (NPAs) for the 2016 and 2017 taxable years. The 2016 NPA proposed tax of \$4,914 (after application of withholdings of \$173), penalties, a fee, and interest, resulting in a total

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<sup>1</sup> Appellant also submitted an appeal for taxable year 2018; however, FTB’s records do not reflect that appellant filed a tax return for 2018 or filed any other claim for refund that FTB denied. As such the Office of Tax Appeals lacks jurisdiction over appellant’s 2018 taxable year.

- proposed assessment of \$7,786.85 as of June 11, 2018. The 2017 NPA proposed tax of \$3,933 (after application of withholdings of \$1,177), penalties, a fee, and interest, resulting in a total proposed assessment of \$6,682.34 as of November 25, 2019. The NPAs went final, and FTB commenced involuntary collection action.
3. For 2016, FTB collected and transferred payments between February 19, 2020, and January 26, 2023. For 2017, FTB collected payments between January 26, 2023, and June 15, 2023.
  4. Appellant filed her 2016 California tax return on August 15, 2024, reporting total tax of \$2,986. Appellant filed her 2017 California tax return on August 29, 2024, reporting total tax of \$3,219.
  5. FTB accepted the returns and treated them as claims for refund, which it denied in the amounts of \$3,664.31 and \$3,234.26 for the 2016 and 2017 taxable years, respectively.
  6. Appellant timely filed two appeals that OTA consolidated.

#### DISCUSSION

R&TC section 19306 imposes a statute of limitations to file a claim for refund. R&TC section 19306(a) provides, in part, 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; (2) four years from the due date prescribed for filing the return (determined without regard to any extension of time for filing the return); or (3) one year from the date of the overpayment. The taxpayer has the burden of proof to show entitlement to a refund. (*Appeal of Cornbleth*, 2019-OTA-408P.)

The language of R&TC section 19306 is explicit and must be strictly construed, without exception. (*Appeal of Cornbleth, supra.*) There is generally no reasonable cause or equitable basis to suspend the statute of limitations. (*Appeal of Benemi Partners, L.P.*, 2020-OTA-144P.) This is true even when it is later shown that the tax was not owed in the first place. (*Ibid.*) While fixed deadlines may appear harsh because they can be missed, the resulting occasional harshness is redeemed by the clarity imparted. (*Ibid.*)

Here, there is no dispute that appellant failed to file timely returns for the 2016 and 2017 taxable years. Therefore, the four-year statute of limitations began to run on the returns' original due dates of April 15, 2017, and April 15, 2018, respectively. (R&TC, § 18566.) The four-year statute of limitations period expired four years later, on April 15, 2021, for taxable year 2016 and on April 15, 2022, for taxable year 2017. (See R&TC, § 19306(a).) Appellant filed the returns on August 15, 2024, and on August 29, 2024, which is after expiration of the four-year statute of

limitations to file a claim for refund. Therefore, FTB is barred from refunding or crediting any overpayments for the 2016 and 2017 taxable years under that provision.

The alternative one-year statute of limitations applies only to overpayments made within one year of the date the claim for refund is filed. (R&TC, § 19306(a).) Appellant's final payment for taxable year 2016 was on January 26, 2023, which is more than one year prior to the date appellant filed her tax return on August 15, 2024. Appellant's final payment for taxable year 2017 was on June 15, 2023, which is more than one year prior to the date appellant filed her tax return on August 29, 2024. Therefore, appellant's claims for refund are barred in their entirety under the one-year statute of limitations provision.

Appellant contends that she is entitled to a refund due to unspecified hardships, a delay in obtaining the correct tax forms, the COVID-19 pandemic, her separation from her husband, difficulty in acquiring duplicate Forms W-2 from prior employers, and she needed to hire a tax preparer to help file back tax returns.<sup>2</sup> None of the circumstances cited by appellant constitute a basis to toll or extend the statute of limitations. Appellant's assertions, rather, are in the nature of reasonable cause arguments, which are not bases to suspend the statute of limitations. (*Appeal of Benemi Partners, L.P., supra.*) Based on the foregoing, appellant's claims for refund are barred by the statute of limitations.

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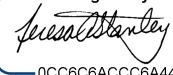
<sup>2</sup> Appellant also asserts that FTB filed tax returns on her behalf. However, OTA's record shows that FTB only made an estimate of income (NPAs) because appellant had not filed her tax returns.

HOLDING

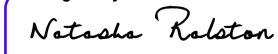
Appellant's claims for refund are barred by the statute of limitations.

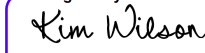
DISPOSITION

OTA sustains FTB's action denying appellant's claims for refund.

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Teresa A. Stanley  
Administrative Law Judge

We concur:

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Natasha Ralston  
Administrative Law Judge

Signed by:  
  
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Kim Wilson  
Hearing Officer

Date Issued: 9/17/2025