



## DISCUSSION

R&TC section 19306(a) provides that no credit or refund shall be allowed unless a claim for refund is filed within: (1) four years from the date the return was filed, if filed within the time prescribed by Section 18567 or 18604, whichever is applicable; (2) four years from the last day 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 language of section 19306 is explicit and must be strictly construed. (*Appeal of Benemi Partners, L.P.*, 2020-OTA-144P.) Such fixed deadlines may appear harsh, but the law considers such harsh result to be an acceptable consequence of having an important obligation – and the consequences of failing to fulfill that obligation – clearly defined. (*Appeal of Khan*, 2020-OTA-126P.)

The taxpayer has the burden of proving that the claim for refund was timely and that the taxpayer is entitled to the refund. (*Appeal of Estate of Gillespie*, 2018-OTA-052P.) Except in cases of financial disability (see R&TC, § 19316), which appellant does not allege or prove here, the ill health of a taxpayer does not extend the statute of limitations for filing a claim for refund (*Ibid.*); and there is no reasonable cause exception or equitable basis for suspending the statute of limitations.<sup>1</sup> (*Appeal of Benemi Partners, L.P.*, *supra*).

In response to the COVID-19 pandemic, respondent postponed the due dates for the 2019 returns and payments to July 15, 2020.<sup>2</sup> As a result of that action, appellant's return and payment for the 2019 tax year was due (without regard to extensions for filing pursuant to R&TC sections 18567 or 18604) on July 15, 2020. (R&TC, § 18567(a); Cal. Code Regs., tit. 18, § 18567(a).)

Here, appellant asserts he timely filed the claim for refund on July 1, 2024, less than four years from the postponed filing deadline of July 15, 2020. On that basis, he contends that his claim was timely because it was filed by the second prescribed due date identified in R&TC section 19306(a).

Appellant appears to recognize that the claim was not timely under the first and third limitations periods described in R&TC section 19306(a). As relevant here, the *extended* due date for appellant's 2019 return, pursuant to R&TC section 18567, was October 15, 2020. (R&TC, § 18567(a); Cal. Code Regs., tit. 18, § 18567(a).) Appellant did not file a return by that date. Therefore, the first limitations period prescribed in R&TC section 19306(a) is not

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<sup>1</sup> Appellant makes such an argument, asserting that his failure to timely file the return was due to his own, two COVID-19 infections, but this Opinion will not discuss it further.

<sup>2</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>.

applicable here. Also, appellant did not file the claim within the period last prescribed in section 19306(a) because the only payments were withholdings, which are deemed paid on the due date of the return, without regard to extensions. (R&TC section 19002(c).) That limitations period expired on April 15, 2021, more than three years before appellant filed the claim.

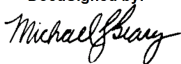
Appellant’s argument relies on his interpretation of the second limitations period prescribed in Section 19306(a), and appellant’s interpretation of that provision is that the limitations period runs from the postponed due date. It does not. Respondent’s authority to grant state of emergency postponements for tax-related acts is pursuant to R&TC section 18572(b), which adopts Internal Revenue Code (IRC) section 7508A. (*Appeal of Nguyen*, 2025-OTA-333P.) Treasury Regulation section 301.7508A-1(b)(4) provides that, “[t]o 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.” (*Ibid.*) Consequently, the second limitations period prescribed in section 19306(a) expired four years after the original due date of the return on April 15, 2024, almost two months before appellant filed the claim. On the basis of the evidence, OTA finds that appellant’s claim for refund for the 2019 tax year is barred by the statute of limitations.

HOLDING


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

DISPOSITION


Respondent’s action denying appellant’s claim for refund is sustained.

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Michael F. Geary  
Administrative Law Judge

We concur:

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Kim Wilson  
Hearing Officer

For

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Erica Parker  
Hearing Officer

Date Issued: 9/30/2025