



4. The NPA explained that the total proposed assessment of \$1,292.65 would become due and payable after May 25, 2021, unless appellant filed a 2018 California tax return or filed a protest. Appellant did not file a tax return or a protest within the specified time. The NPA became final.
5. Respondent initiated collection action on November 3, 2021.
6. On November 22, 2021, respondent received a payment of \$1,632.56.
7. On October 24, 2024, respondent received appellant's 2018 California tax return, which respondent treated as a claim for refund. Appellant reported an overpayment of \$11,367 and requested that the overpayment be applied as an estimated tax payment to the 2019 tax year.
8. On November 7, 2024, respondent denied appellant's claim for refund, stating that the overpayment on appellant's account could not be refunded or credited because the claim was barred by the statute of limitations.
9. This timely appeal followed.

#### DISCUSSION

If it is determined that there has been an overpayment of any liability imposed under the Personal Income Tax Law, by a taxpayer for any year for any reason, the amount of the overpayment may be credited against any amount due from the taxpayer and the balance shall be refunded to the taxpayer. (R&TC, § 19301(a).) In the event that a taxpayer seeks a refund for an overpayment of state income taxes, the taxpayer bears the burden of showing entitlement to the refund and that the claim is timely. (*Appeal of Cornbleth*, 2019-OTA-408P.)

The statute of limitations to file a claim for refund is set forth in R&TC section 19306. 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 within the extended filing period; (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. Withholding credits are deemed paid on the original return filing due date. (R&TC, § 19002(c)(1).) There is no reasonable cause or equitable basis for suspending the statute of limitations. (*Appeal of Cornbleth, supra*.)

The language of the statute of limitations is explicit and must be strictly construed. (*Appeal of Benemi Partners, L.P.*, 2020-OTA-144P.) Absent an exception,<sup>2</sup> a taxpayer's

---

<sup>2</sup> There is a narrow exception where the statute of limitations provision may be suspended, but appellant has not raised it on appeal, and the facts do not support its application here. (See R&TC, § 19316 [financial disability].)

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. (*Ibid.*)

Here, appellant untimely filed a return for the 2018 tax year on October 24, 2024, which respondent treated as a claim for refund. The first four-year statute of limitations period described in R&TC section 19306(a) is inapplicable because appellant did not timely file an original 2018 California tax return within the extended filing period ending on October 15, 2019. (See R&TC, § 18567(a)(1).) The second statute of limitations period to file a claim for refund expired on April 15, 2023, four years from the original due date for filing the 2018 tax return. (See R&TC, § 18566.)

Lastly, the third statute of limitations period expired one year from the date of overpayment. The payment of \$1,632.56 was made on November 22, 2021, and appellant had until November 22, 2022, to claim a refund of the payment. However, appellant failed to do so until October 24, 2024. Thus, appellant’s claim for refund was filed after the one-year and four-year statute of limitations periods described in R&TC section 19306(a).

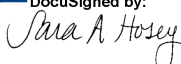
Appellant does not refute that the claim for refund was untimely filed and does not provide any indication that she qualified for an exception to the statute of limitations. Therefore, appellant’s claim for refund is barred by the statute of limitations.

HOLDING

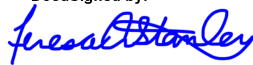
Appellant’s claim for refund for the 2018 tax year is barred by the statute of limitations.


DISPOSITION

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

DocuSigned by:  
  
6D3FE4A0CA514E7...  
Sara A. Hosey  
Administrative Law Judge

We concur:

DocuSigned by:  
  
9CC6C6ACCC6A44D...  
Teresa A. Stanley  
Administrative Law Judge

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

Date Issued: 10/30/2025