



3. On December 10, 2020, respondent received appellants' 2019 California Nonresident or Part-Year Resident Income Tax Return. On the return, appellants reported an overpayment and requested a refund.
4. On December 18, 2020, respondent issued a refund to appellants.
5. On February 6, 2024, respondent issued appellant G. Tormey an Unclaimed Nonwage Withholding Credits Notice informing him that he had unclaimed withholding credits and an amended tax return must be filed to claim the withholding credit.
6. Respondent advised appellant G. Tormey of the relevant statute of limitations for filing the tax return to claim the refund under R&TC section 19306.
7. On May 23, 2024, respondent received appellants' amended 2019 California Nonresident or Part-Year Resident Income Tax Return, reporting withholding credits and requesting a refund.
8. Respondent received the amended tax return and treated it as a claim for refund. Respondent denied appellants' claim for refund on the basis that the claim was barred by the statute of limitations.
9. This timely appeal followed.

#### DISCUSSION

The statute of limitations to file a claim for a 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 automatic extension 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. California allows taxpayers an automatic six-month extension to file their tax returns. (See Cal. Code Regs., tit. 18, § 18567(a).) However, the extension only applies if the taxpayer's state tax return was actually filed within the extension period. (*Ibid.*) If the return is not filed within six months of the original due date, no extension is allowed. (*Ibid.*)

A taxpayer has the burden of proving that claims for refund are timely and that he or she is entitled to a refund. (*Appeal of Estate of Gillespie*, 2018-OTA-052P.) The language of the statute of limitations is explicit and must be strictly construed. (*Appeal of Benemi Partners, L.P.*,

2020-OTA-144P.) Absent a statutory exception,<sup>1</sup> a taxpayer's 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.*) While such fixed deadlines may appear harsh, the occasional harshness is redeemed by the clarity imparted. (*Ibid.*)

Appellants contend that their claim for refund was filed timely because it was within four years of the date their California return was filed on December 10, 2020. Appellants assert that they filed an extension for the 2019 tax year, which makes their filing due date October 15, 2020, which extends the statute of limitations to October 15, 2024. Appellants also argue that the original filing due date for the 2019 tax year was postponed to July 17, 2020, due to COVID-19, and they filed their amended return within the statute of limitations under the COVID-19 postponement.

Here, appellants filed their return on December 10, 2020, which is outside the six-month extension period. As such, the six-month automatic extension did not apply, and the second four-year statute of limitations period expired on April 15, 2024, four years from the April 15, 2020 original filing deadline for appellants' 2019 return. (R&TC, §§ 19306; 18566.) As for appellants' argument regarding the COVID-19 postponement, appellants mistakenly rely on the fact that respondent postponed the deadline to file 2019 tax returns from April 15, 2020, to July 15, 2020.<sup>2</sup> As a result, appellants believe they had until July 15, 2024, to file a claim for refund. However, while the filing deadline for the 2019 tax year was postponed, the statutory due date for filing a return remained the same. (See *Appeal of Nguyen*, 2025-OTA-333P.) Thus, the second four-year statute of limitations for appellants' 2019 California taxes expired on April 15, 2024, making appellants' claim for refund untimely.

Lastly, to be timely under the one-year statute of limitations, appellants must have filed a claim within one year of the date of overpayment. Appellants' claim for refund was filed on May 23, 2024, and is timely under the one-year statute of limitations as to any payments made within one year of this date (i.e., on or after May 23, 2023). In this case, the latest payment applied towards appellants' 2019 tax year account was a payment of \$625.05 made on October 26, 2020. This means the corresponding one-year statute of limitations for this

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<sup>1</sup> There is a narrow exception where the statute of limitations provision may be suspended, but appellants have not raised it on appeal, and the facts do not support its application here. (See R&TC, § 19316 [financial disability].)

<sup>2</sup> For the 2019 tax year, respondent postponed the original filing deadline to July 15, 2020, due to COVID-19. 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>.

payment expired on October 26, 2021.<sup>3</sup> Therefore, appellants' claim, filed on May 23, 2024, is also barred under the one-year statute of limitations.

HOLDING

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

DISPOSITION

Respondent's action denying appellants' claim for refund is sustained.

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Sara A. Hosey  
Administrative Law Judge

We concur:

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Michael F. Geary  
Administrative Law Judge

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Cheryl L. Akin  
Administrative Law Judge

Date Issued: 10/27/2025

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<sup>3</sup> Appellants' withholdings are deemed paid on April 15, 2020, the last date prescribed for filing the return, without regard to any extension of time for filing. (See R&TC, § 19002(c)(1).) As such, the one-year statute of limitations for the withholdings expired on April 15, 2021. (R&TC, § 19306.) The statute of limitations for appellants' July 15, 2020 payment expired on July 15, 2021.