

DISCUSSION

If a taxpayer has an overpayment of an income tax liability, the amount of the overpayment may be credited against any amount then due from the taxpayer and the balance may be refunded to the taxpayer. (R&TC, §§ 19002, 19301). R&TC section 19306 provides that no credit or refund will 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 an extended due date; (2) four years from the due date for filing a return (determined without regard to any extension of time to file); or (3) one year from the date of the overpayment. (R&TC, § 19306(a).)

The original due date for filing a 2019 return that is used for computing the period of limitations for claims for refund is April 15, 2020, notwithstanding the postponement of filing and paying the tax for the 2019 tax year that FTB allowed because of COVID-19. (R&TC, § 18551; *Appeal of Nguyen*, 2025-OTA-333P.) The taxpayer has the burden of proof in showing entitlement to a refund and that the claim is timely. (*Appeal of Jacqueline Mairghread Patterson Trust*, 2021-OTA-187P.) The language of the statute of limitations must be strictly construed. (*Appeal of Benemi Partners, L.P.*, 2020-OTA-144P.) OTA cannot overlook the untimeliness of a taxpayer's refund claim and can only grant relief if there is an exception to the statute of limitations. (See *Appeal of Estate of Gillespie*, 2018-OTA-052P; *Appeal of Nguyen, supra.*)

Appellant filed her 2019 return, which was due on or before April 15, 2020, on July 29, 2024, which is more than four years after the 2019 return due date. Therefore, she filed her return untimely. Appellant's withholdings are deemed to have been paid on April 15, 2020, and she filed her refund claim later than one year from the date of her overpayment. (R&TC, § 19002(c)(1).) Therefore, she filed her refund claim untimely. Appellant does not dispute that her refund claim was filed late.

Instead, appellant contends she experienced various difficulties, including family matters that became a challenge due to COVID-19 in 2020, which caused her to untimely file the claim for refund. She also asserts she had difficulties with her tax preparer who prepared her 2019 return in 2020. However, there is no reasonable cause or equitable basis for suspending the statute of limitations. (*Appeal of Benemi Partners, L.P., supra.*)¹

¹ Additionally, the exception to the expiration of the period of limitations for filing a refund claim for a "financial disability," as provided under R&TC section 19316, would not apply for a number of reasons including the lack of evidence indicating a physical or mental impairment. (See *Appeal of Estate of Gillespie, supra.*)

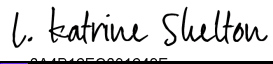
Appellant’s failure to file a claim for refund within the period of limitations, for any reason, bars her from later receiving a refund. (*Appeal of Estate of Gillespie, supra.*) Although the result of fixed deadlines may appear harsh, the occasional harshness is redeemed by the clarity imparted from a statute of limitations. (*Appeal of Jacqueline Mairghread Patterson Trust, supra.*) For these reasons, appellant’s claim for refund is barred under the statute of limitations described in R&TC section 19306(a).

HOLDING

The statute of limitations bars appellant’s claim for refund.


DISPOSITION

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

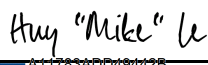
Signed by:


L. Katrine Shelton
Administrative Law Judge

We concur:

DocuSigned by:


Sheriene Anne Ridenour
Administrative Law Judge

DocuSigned by:


Huy "Mike" Le
Administrative Law Judge

Date Issued: 10/22/2025