

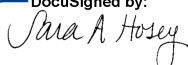
In their petition, appellants do not rely on any of the six grounds recited above. Instead, appellants assert what essentially amounts to reasonable cause grounds for granting their petition. However, as the Opinion ruled, reasonable cause cannot suspend the statute of limitations. (*U. S. v. Brockamp* (1997) 519 U. S. 347; *Appeal of Benemi Partners, L.P.*, 2020- TA-144P.) Generally, neither the ill health of a taxpayer nor any other unfortunate circumstances, alone, can extend the statute of limitations for filing a claim for refund. (*Appeal of Estate of Gillespie (dec'd)*, 2018-OTA-052P.)

Accordingly, appellants' petition cannot be granted.


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Tommy Leung
Administrative Law Judge

We concur:
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Sara A. Hosey
Administrative Law Judge

Signed by:

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Hans Famularo
Administrative Law Judge

Date Issued: 12/18/2025