



- interest. Appellant did not respond to the NPAs; therefore, the NPAs became final and payable.
4. FTB states that on June 24, 2024, it received a federal offset payment to fully satisfy appellant's 2018 account balance and partially satisfy appellant's 2019 account balance.<sup>1</sup>
  5. On July 7, 2025, appellant untimely filed California Resident Income Tax Returns for the 2018 and 2019 tax years.
  6. FTB accepted the returns as filed and treated them as claims for refund.
  7. FTB issued appellant a refund of \$6.96 for the 2018 tax year.<sup>2</sup> However, FTB denied the remaining claims for refund for the 2018 and 2019 tax year due to the expiration of the statute of limitations.
  8. Appellant filed this timely appeal.

### DISCUSSION

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 pursuant to an extension of time to file; (2) four years from the last date prescribed for filing a return for the year at issue (determined without regard to any extension of time to file); or (3) one year from the date of overpayment. The taxpayer has the burden of proving entitlement to a refund and that the claim is timely. (*Appeal of Fischer (Dec'd)*, 2024-OTA-518P.)

Appellant does not dispute that the 2018 and 2019 claims for refund filed on July 7, 2025, were filed outside of the statute of limitations prescribed in R&TC section 19306(a). Rather, appellant asserts he was unable to timely file his claims for refund because he was in prison. Appellant provides documentation to show he was incarcerated beginning November 17, 2017, and was granted parole effective June 7, 2025.

The language of R&TC section 19306 is explicit and must be strictly construed. (*Appeal of Fischer, supra.*) There is no reasonable cause or equitable basis for suspending the statute of limitations. (*Ibid.*) Nor is there an exception that suspends the statute of limitations for claims

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<sup>1</sup> FTB provides appellant's Tax Year Detail for the 2018 tax year; however, appellant's Tax Year Detail for the 2019 tax year is not included in the record.

<sup>2</sup> FTB's records indicate that on August 9, 2024, appellant's 2018 account was debited to account for a treasury offset program fee, resulting in an outstanding balance of \$6.96, which FTB wrote off. FTB issued appellant a refund of the \$6.96 because that amount was credited to appellant's account within one year from the filing of appellant's 2018 claim for refund.

for refund on the basis that the taxpayer was incarcerated. (See, e.g., *Appeal of Estate of Gillespie*, 2018-OTA-052P [neither ill health of a taxpayer nor any other unfortunate circumstance can extend the statute of limitations for filing a claim for refund].) Absent a statutory exception, 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. (*Appeal of Fischer, supra.*) Therefore, appellant's untimely filed claims for refund are barred by the statute of limitations.

HOLDING

Appellant's claims for refund are barred by the statute of limitations.

DISPOSITION

FTB's actions denying appellant's claims for refund are sustained.

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*Erica Parker*  
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Erica Parker  
Hearing Officer

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