

**OFFICE OF TAX APPEALS  
STATE OF CALIFORNIA**

In the Matter of the Appeal of: )  
P. APPELBLOM AND )  
N. APPELBLOM )  
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OTA Case No. 241017804

**OPINION**

Representing the Parties:

For Appellants: P. Appelblom and N. Appelblom

For Respondent: Shah Khan, Program Specialist

For Office of Tax Appeals: Namrita Randhawa, Program Specialist

S. ELSOM, Hearing Officer: Pursuant to Revenue and Taxation Code (R&TC) section 19324, P. Appelblom and N. Appelblom (appellants) appeal an action by the Franchise Tax Board (respondent) denying appellants' claim for refund of \$9,907 for the 2019 tax year.

Appellants waived the right to an oral hearing; therefore, the matter was submitted to the Office of Tax Appeals (OTA) on the written record pursuant to California Code of Regulations, title 18, section 30209(a).

**ISSUE**

Whether appellants' claim for refund is barred by the statute of limitations.

**FACTUAL FINDINGS**

1. On May 14, 2020, appellants timely filed their 2019 California Resident Income Tax Return (CA Return) within the extension period, reporting zero total tax and total payments of \$48,003 (income tax withholdings of \$9,912 plus payments of \$38,091), which appellants requested to be refunded to them. Respondent accepted appellants' return as filed and subsequently issued a \$48,003 refund to them.

2. On July 4, 2024, appellants filed an amended 2019 CA Return to state the correct income tax withholding amount in connection with a sale of property and to request an additional refund of income tax withholdings of \$9,907.<sup>1</sup>
3. Respondent accepted appellants' amended 2019 CA return as filed, treated it as a claim for refund, and sent them a Statute of Limitations letter denying the claim for refund due to expiration of the statute of limitations.
4. This timely appeal followed.

### DISCUSSION

R&TC section 19306(a) provides that no credit or refund shall be allowed unless a claim for refund is filed within: (1) four years from the date the return was filed, if the return was timely filed within the extended filing period pursuant to an extension of time to file; (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.

For the 2019 tax year, due to COVID-19, respondent postponed the filing and payment due date to July 15, 2020.<sup>2</sup> However, the postponement period does not change the deadline for filing a return. (*Appeal of Nguyen*, 2025-OTA-333P.) California provides an automatic extension to October 15th to file a return. (R&TC, §18567). Thus, because appellants filed their 2019 return on May 14, 2020, the first four-year limitations period applies. Appellants had until May 14, 2024, or four years from the date they filed the 2019 CA Return, to file a claim for refund. Appellants filed their amended 2019 CA return, which was their claim for refund, on July 4, 2024, after the four-year statute of limitations period expired. Therefore, appellants' claim for refund is untimely under the four-year statute of limitations.

Appellants' income tax withholdings are treated as paid on the due date of the return, or April 15, 2020. (See R&TC, § 19002(c)(1).) Under the one-year statute of limitations, appellants had until April 15, 2021, to file their claim for refund of the overpayment. Therefore, appellants' July 4, 2024 claim for refund is untimely under the one-year statute of limitations.

Appellants assert that respondent postponed the filing deadline for the 2019 tax year to July 15, 2020, and as a result, the statute of limitations to file a claim for refund is four years from that date, or July 15, 2024. Appellants argue they timely filed their claim for refund on

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<sup>1</sup> Appellants' amended 2019 CA Return included California Schedule X, California Explanation of Amended Return Changes, which reported overpaid tax as shown on the original return of \$48,003, refund shown on the amended return of \$57,910, and a refund of \$9,907.

<sup>2</sup> See <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>.

July 4, 2024, but respondent did not process their return until July 17, 2024, after the expiration of the statute of limitations. In support of their asserted filing date, appellants provide a United States Postal Service tracking invoice, which shows that respondent received the amended 2019 CA Return on July 4, 2024. On appeal, respondent concedes that appellants filed the amended 2019 CA Return on July 4, 2024.


Appellants misunderstand the law. As discussed above, the four-year statute of limitations period for filing a claim from refund expires four years from the original due date of the return. Here, respondent’s postponement of the filing due date for 2019 CA Returns to July 15, 2020 did not change the original due date upon which the statute of limitations is based. (*Appeal of Nguyen, supra.*) Based upon the forgoing analysis, appellants’ claim for refund is barred by the statute of limitations.

HOLDING


Appellants’ claim for refund is barred by statute of limitations.

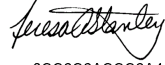
DISPOSITION

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

Signed by:  
  
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Seth Elsom  
Hearing Officer

We concur:

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Sara A. Hosey  
Administrative Law Judge

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Teresa A. Stanley  
Administrative Law Judge

Date Issued: 1/5/2026