

OFFICE OF TAX APPEALS
STATE OF CALIFORNIA

In the Matter of the Appeal of:)
D. MEYER) OTA Case No. 250622486
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OPINION

Representing the Parties:

For Appellant: D. Meyer

For Respondent: David C. Cortez, Analyst

G. TURNER, Administrative Law Judge: Pursuant to Revenue and Taxation Code (R&TC) section 19324, D. Meyer (appellant) appeals an action by the Franchise Tax Board (respondent) denying appellant’s claim for refund of \$2,743 for the 2020 tax year.

Appellant elected to have this appeal determined pursuant to the procedures of the Small Case Program. Those procedures require the assignment of a single panel member. (Cal. Code Regs., tit. 18, § 30209.05(b).) Appellant 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 appellant timely filed a claim for refund for the 2020 tax year.

FACTUAL FINDINGS

1. Appellant filed her 2020 California Resident Income Tax Return (return) on May 15, 2025.
2. Appellant reported a tax liability of \$12,823 and withholding of \$15,566, and requested on the return that the excess payments of \$2,743 be refunded.
3. Respondent processed and accepted the return as filed and treated it as a claim for refund.
4. On June 9, 2025, respondent issued a Statute of Limitations notice denying the claim for refund of \$2,743 because it was filed beyond the applicable statute of limitations.

5. Appellant filed this timely appeal to OTA.

DISCUSSION

R&TC section 19306 imposes a statute of limitations to file a claim for refund. R&TC section 19306(a) provides, in part, 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 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. The taxpayer has the burden of proof in showing entitlement to a refund and that the claim for refund is timely. (*Appeal of Estate of Gillespie*, 2018-OTA-052P.)

Appellant does not dispute that the 2020 tax return was untimely filed on May 15, 2025, outside of the extended filing period. Consequently, the statute of limitations expires four years from the last day prescribed for filing the tax return (without regard to any extension of time to file) or one year after the date of the overpayment. (R&TC, § 19306(a).)

While four years from the due date of the return was April 15, 2025, appellant submits published guidance from respondent which appellant asserts establishes that the filing deadline for 2020 returns was postponed from April 15, 2021, to May 17, 2021.¹ Consequently, appellant contends that the otherwise applicable four-year statute of limitations on that return was extended to May 17, 2025, rendering her May 15, 2025 claim timely.

Respondent's authority to grant state of emergency postponements for tax-related acts is pursuant to R&TC section 18572(b), which adopts Internal Revenue Code (IRC) section 7508A. (*Appeal of Bannon*, 2023-OTA-096P.) When applying the IRC for purposes of California personal income tax, IRS Treasury Regulations shall be applicable to the extent that they do not conflict with California personal income tax code sections or regulations. (R&TC, § 17024.5.) Treasury Regulation section 301.7508A-1(b)(4) provides that "[t]o the extent that other statutes may rely on the date a return is due to be filed, the postponement period will not change the due date of the return." Thus, respondent's postponement of the due date to May 17, 2021, did not change the original due date of April 15, 2021, upon which the four-year

¹ Respondent's published guidance provides that "California postponed the 2020 tax year filing and payment deadline for individual taxpayers to May 17, 2021. Did California also postpone the time for an individual taxpayer to file a claim for refund to May 17, 2021, if that period expires on April 15, 2021? Yes, if the statute of limitations to file a timely claim for refund normally expires on April 15, 2021, the FTB considered the claim timely if the individual taxpayer filed the claim on or before May 17, 2021." The guidance, however, refers to claims *filed* before May 17, 2021, and is not a general deferment to the start of the running of the statute of limitations in subsequent years.

statute of limitations for refund claims is based. (*Appeal of Nguyen*, 2025-OTA-333P.) Because appellant filed the claim for refund on May 15, 2025, outside the four-year statute of limitations from the original due date, this claim for refund is time-barred.

The one-year statute of limitations applies to claims for refund made within one year of the date payment is made. (R&TC, § 19306(a).) For the purposes of R&TC section 19306(a), however, tax withholdings are deemed paid on the due date of the return. (R&TC, § 19002(c)(1).) Because appellant's tax withholding was deemed paid on the due date of the return, April 15, 2021, appellant's claim for refund filed on May 15, 2025, falls outside the one-year statute of limitations under R&TC section 19306 as well.

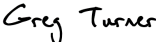
The language of R&TC section 19306 is explicit and must be strictly construed. (*Appeal of Cornbleth*, 2019-OTA-408P.) A taxpayer's failure to file a claim for refund, for whatever reason, within the statutory period bars the taxpayer from doing so later, even if the tax is alleged to have been erroneously, illegally, or wrongfully collected. (*Appeal of Benemi Partners, L.P.*, 2020-OTA-144P.) This is true even when it is later shown that the tax was not owed in the first place. (*Ibid.*) While fixed deadlines may appear harsh because they can be missed, the resulting occasional harshness is redeemed by the clarity imparted. (*Ibid.*)

HOLDING

Appellant did not timely file a claim for refund for the 2020 tax year.

DISPOSITION

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

Signed by:

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Greg Turner
Administrative Law Judge

Date Issued: 1/14/2026