

7. Respondent granted appellant's request for extension to file until March 15, 2022.
8. Appellant did not file a return by the extended due date.
9. On April 1, 2022, respondent issued appellant a Notice of Proposed Assessment (NPA) estimating appellant's taxable income and proposing tax of \$19,642, a late filing penalty of \$4,910.50, a demand penalty of \$4,910.50, a filing enforcement fee of \$97, and applicable interest.
10. On April 7, 2022, appellant responded to the NPA requesting an additional 30 days to file a return.
11. On August 1, 2022, respondent issued appellant a State Income Tax Balance Due Notice. Appellant did not respond.
12. On September 14, 2022, respondent issued appellant an Income Tax Due Notice. Appellant did not respond.
13. On October 21, 2022, respondent issued appellant a Final Notice Before Levy and Lien. Appellant did not respond.
14. Respondent initiated collection action. On June 8, 2023, respondent received a levy payment of \$32,744.27.
15. On November 1, 2024, appellant filed a 2019 California Resident Income Tax Return reporting payments of \$32,497 and tax due of \$0, resulting in an overpayment of \$32,497.
16. Respondent treated the return as a claim for refund. Respondent denied the claim for refund because it was barred by the statute of limitations.
17. Appellant timely filed this appeal.

DISCUSSION

California law generally requires a taxpayer to file a refund claim by the later of: (1) four years from the date the return is filed, if filed within the extended due date; (2) four years from the due date of the return without regard to any extensions; or (3) one year from the date of overpayment. (R&TC, § 19306(a).) The due date for individual California income tax returns is April 15 following the close of the calendar year. (R&TC, § 18566.) The taxpayer has the burden of proof in showing entitlement to a refund and that the claim is timely. (*Appeal of Estate of Gillespie*, 2018-OTA-052P.)

Here, appellant filed a 2019 return on November 1, 2024, which respondent treated as a claim for refund. Appellant's 2019 return was due on April 15, 2020. Due to COVID-19,

respondent postponed the due date to file and pay taxes for the 2019 tax year to July 15, 2020.¹ However, a postponement period does not change the due date of the return for the purpose of timely filing a claim for refund. (See *Appeal of Bannon*, 2023-OTA-096P.) The first four-year statute of limitations period described in R&TC section 19306(a) is not applicable because appellants did not file the return within the extended filing period ending on October 15, 2020. The second four-year statute of limitations period to file a claim for refund expired on April 15, 2024, four years from the original due date of appellants' 2019 return. (R&TC, §§ 19306(a), 18566.) Appellant's claim for refund was filed after the second four-year statute of limitations period expired. As such, appellant's claim for refund is barred by the four-year statute of limitations.

The alternative one-year statute of limitations period described in R&TC section 19306(a) expired one year from the dates of appellant's overpayments. Appellant reported payments of \$32,497 on her 2019 return.² The record shows that respondent received a levy payment of \$32,744.27 on June 8, 2023. The one-year statute of limitations period to file a claim for refund for the levy payment expired on June 8, 2024. Consequently, appellant's claim for refund is barred by the one-year statute of limitations.

On appeal, appellant states that her husband, who lived separate from her since 2018, has always filed appellant's tax returns and that he told appellant he had filed the returns electronically for years. Appellant also makes reasonable cause type arguments. Appellant asserts that, after her husband passed away in December 2022, she realized that he had not filed returns for several years. Appellant contends that "the burden of having to collect all the necessary financial and tax data . . . was an enormous task" and took "a great deal of time."

However, each taxpayer has a personal, non-delegable obligation to ensure the timely filing of a tax return. (See *U.S. v. Boyle* (1985) 469 U.S. 241.) Prior to the expiration of the statute of limitations period, respondent sent appellant several notices about filing a 2019 return, and appellant responded to the notices on three separate occasions requesting extensions of time to file the return. Furthermore, there is no reasonable cause or equitable basis for suspending the statute of limitations. (*Appeal of Benemi Partners, L.P.*, 2020-OTA-144P.) The statute of limitations for filing a claim for refund must be strictly construed; a taxpayer's untimely

¹ 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>. See also R&TC, § 18752(b); Internal Revenue Code, § 7508A.

² The record does not include any information about such a payment, and it is unclear how appellant calculated this payment amount.


filing of a claim for any reason bars a refund,³ even if the tax is alleged to have been erroneously, illegally, or wrongfully collected, and even when it is later shown that the tax was not owed in the first place. (*Ibid.*) Although the result of fixed deadlines may appear harsh, the occasional harshness is redeemed by the clarity imparted. (*Ibid.*)

HOLDING


Appellant’s claim for refund is barred by the statute of limitations.


DISPOSITION

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

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Steven Kim
Administrative Law Judge

We concur:

Signed by:

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Natasha Ralston
Administrative Law Judge

Signed by:

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Hans Famularo
Administrative Law Judge

Date Issued: 1/28/2026

³ Though not applicable here, the time for filing a claim a claim for refund may be extended in certain circumstances where a taxpayer is financially disabled due to a medically determinable physical or mental impairment. (R&TC, § 19136; *Appeal of Gillespie, supra.*)