

OFFICE OF TAX APPEALS
STATE OF CALIFORNIA

In the Matter of the Appeal of:) OTA Case No. 250118514
E. PALTAO)
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OPINION

Representing the Parties:

For Appellant: E. Paltao
For Respondent: David C. Cortez, Associate Government Program Analyst

S. KIM, Administrative Law Judge: Pursuant to Revenue and Taxation Code (R&TC) section 19324, E. Paltao (appellant) appeals an action by the Franchise Tax Board (respondent) denying appellant’s claim for refund of \$18,981 for the 2019 tax year.

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

FACTUAL FINDINGS

1. On April 9, 2020, appellant and appellant’s spouse¹ timely filed a California Resident Income Tax Return for the 2019 tax year, reporting total tax of \$0 and tax due of \$0.
2. Subsequently, respondent issued appellant an Unclaimed Nonwage Withholding Credits notice stating that appellant may be entitled to claim estimated nonwage withholding credits of \$18,981.
3. On October 29, 2024, appellant filed an amended return claiming an overpayment and refund of \$18,981.

¹ Appellant joint filed the return with appellant’s spouse, but appellant’s spouse did not join this appeal.

4. Respondent accepted appellant's amended return as filed but denied the claim for refund because the statute of limitations period had expired.
5. Appellant timely filed this appeal.
6. During this appeal, appellant provided documentation dated February 23, 2024, showing that appellant hired a tax preparer to file the amended return, and that the tax preparer prepared an amended return on February 23, 2024. The documentation appears to show that appellant's state e-filing status was "Waiting" for formatting, submission, and acknowledgement.

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.) A return filed before the original due date is considered as filed on the due date. (R&TC, §§ 19002(d)(1), 19066(b).) 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 timely filed the 2019 return on April 9, 2020, before the April 15, 2020 due date. The first and second four-year statute of limitations periods to file a claim for refund expired on April 15, 2024,² four years from the original due date of appellant's 2019 return. (R&TC, §§ 19306(a); 18566.) Appellant filed an amended return claiming a refund on October 29, 2024, after the four-year statute of limitations periods had already expired. As such, appellant's claim for refund is barred by the four-year statute of limitations.

Additionally, the alternative one-year statute of limitations period described in R&TC section 19306(a) expired one year from the date of appellant's overpayment. Withholdings are deemed to have been paid on the last day prescribed for filing the return, or April 15, 2020. (See R&TC, § 19002(c)(1).) Therefore, appellant's claim for refund is barred by the one-year statute of limitations.

² Due to COVID-19, respondent postponed the due date to file and pay taxes for the 2019 tax year to July 15, 2020. (*Appeal of Nguyen*, 2025-OTA-333P; *Appeal of Bannon*, 2024-OTA-096P; see R&TC, § 18752(b); see also Internal Revenue Code, § 7508A.) However, a postponement period does not change the due date of the return for the purpose of timely filing a claim for refund. (*Appeal of Nguyen*, *supra*.)

Appellant argues that the amended return was filed on February 23, 2024. Appellant's supporting documentation shows that the tax preparer prepared an amended return on February 23, 2024. However, the documentation indicates that the state e-filing status for the amended return was "Waiting" for formatting, submission, and acknowledgement. There is no indication that the state e-filing was submitted, or that the amended return was accepted. Moreover, respondent's records do not show any filing from appellant on February 23, 2024; respondent received appellant's amended return and claim for refund on October 29, 2024. A taxpayer must provide evidence, such as a certified mail receipt or confirmation of filing from the tax preparation software, showing that a return was filed on a date different from the date indicated by respondent's records. (*Appeal of Fisher*, 2022-OTA-337P.) Accordingly, appellant has not established that the amended return was filed on February 23, 2024.

To the extent appellant argues that appellant relied on the tax preparer to timely file the amended return and claim for refund, it is well established that each taxpayer has a personal, non-delegable obligation to ensure the timely filing of a tax return. (*U.S. v. Boyle* (1985) 469 U.S. 241, 251-52; see *Appeal of Fisher*, *supra*.) 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 filing of a claim for any reason bars a refund even if the tax is alleged to have been erroneously, illegally, or wrongfully collected.³ (*Ibid.*) Although the result of fixed deadlines may appear harsh, the occasional harshness is redeemed by the clarity imparted. (*Ibid.*)

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 Estate of Gillespie*, *supra*.)

HOLDING

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

DISPOSITION

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

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Steven Kim
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Steven Kim
Administrative Law Judge

We concur:

DocuSigned by:
Sheriene Anne Ridenour
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Sheriene Anne Ridenour
Administrative Law Judge

DocuSigned by:
Erica Parker
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Erica Parker
Hearing Officer

Date Issued: 3/10/2026