2026-OTA-275
Nonprecedential

OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

In the Matter of the Appeal of:

C. ARENIVARZ

OTA Case No. 250923299

OPINION

Representing the Parties:

For Appellant: Lorraine M. Filomeno, Representative

For Respondent: David C. Cortez, Associate Governmental Program Analyst

For Office of Tax Appeals: Michelle Huh, Attorney

S. ELSOM, Hearing Officer: Pursuant to Revenue and Taxation Code (R&TC) section 19324, C. Arenivarz (appellant) appeals an action by respondent Franchise Tax Board (FTB) denying appellant's claim for refund of $2,654 for the 2020 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 July 15, 2025, appellant filed a 2020 California Resident Income Tax Return (return) requesting a refund of $2,654.
2. FTB accepted appellant's return as filed and denied the claim for refund because it was untimely under the statute of limitations.
3. FTB issued a claim denial notice to appellant, and this timely appeal followed.

DISCUSSION

The statute of limitations to file a claim for refund is set forth in R&TC section 19306(a), which 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 due date for filing the return (determined without regard to any extension of time to file); or (3) one year from the date of the overpayment.

Appellant does not dispute that her refund claim was untimely.[1] Rather, appellant asserts that her filing of the claim was delayed due to fraudulent activity, which required her to obtain a personal protection PIN and complete an identity verification process. Based upon these events, appellant requests that OTA modify the statute of limitations to allow her untimely claim.

Appellant's arguments are reasonable cause type arguments. However, there is no reasonable cause or equitable basis to suspend the statute of limitations. (*Appeal of Benemi Partners, L.P.*, 2020-OTA-144P.) The language of R&TC section 19306 is explicit and must be strictly construed. (*Ibid*.) Absent an exception, which is not present here,[2] appellant's untimely filing of a claim for any reason bars a refund. (*Ibid*.) Although the result of fixed deadlines may appear harsh, the occasional harshness is redeemed by the clarity imparted. (*Ibid*.) Based upon the foregoing, appellant's claim for refund is barred by the statute of limitations.

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[1] Pursuant to R&TC section 18572(b), respondent postponed the individual filing due date, without extension, for the 2020 tax year by one month to May 17, 2021, due to COVID-19. (See http://www.ftb.ca.gov/aboutftb/newsroom/news-releases-2021-03-state-tax-deadline-for-indviduals-postponed-until-may-17-2021.html.) However, the postponement did not change the original due date of April 15, 2021, upon which the four-year statute of limitations for refund claims is based. (*Appeal of Nguyen*, 2025-OTA-333P.)

[2] R&TC section 19316 suspends the running of the statute of limitations during any period where an individual taxpayer is unable to manage his or her financial affairs by reason of a medically determinable physical or mental impairment that is either deemed to be a terminal impairment or is expected to last for a continuous period of not less than 12 months. The record indicates that this exception does not apply.

HOLDING

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

DISPOSITION

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

Signed by:
Seth Elsom
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Seth Elsom
Hearing Officer

We concur:

Signed by:
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Hans Famularo
Administrative Law Judge

DocuSigned by:
Teresa A. Stanley
0CC6C6ACCC6A44D
Teresa A. Stanley
Administrative Law Judge

Date Issued: 4/2/2026