

OFFICE OF TAX APPEALS
STATE OF CALIFORNIA

In the Matter of the Appeal of:	)	OTA Case No. 240817168
L. KURUTZ-SINGHILD	)	
	)	
	)	
	)	
	)	

OPINION

Representing the Parties:

For Appellant:	L. Kurutz-Singhild
For Respondent:	Nicolas McMurray, Graduate Legal Assistant

J. LAMBERT, Administrative Law Judge: Pursuant to Revenue and Taxation Code (R&TC) section 19324, L. Kurutz-Singhild (appellant) appeals an action by respondent Franchise Tax Board (FTB) denying appellant's claim for refund of \$8,106.47 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. Appellant timely filed a 2019 California income tax return.
2. On February 12, 2024, FTB sent appellant a letter advising her that she may be entitled to nonwage withholding credits of \$8,103.
3. On June 4, 2024, appellant filed an amended return.
4. FTB processed the return and determined an overpayment of \$8,106.47.
5. FTB treated the return as a claim for refund, which it denied because it was filed after the expiration of the statute of limitations.
6. This timely appeal followed.

DISCUSSION

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.) The language of the statute of limitations is explicit and must be strictly construed. (*Appeal of Benemi Partners, L.P.*, 2020-OTA-144P.)

Appellant does not dispute that she filed her claim for refund after the expiration of the statute of limitations.¹ Appellant asserts that in February 2024, she received a notice that \$8,103 in withholding credits were available for 2019, of which she was previously unaware. Appellant asserts that FTB did not send any notice of this information for four years. Appellant states that she gave the notice to her tax preparer and he prepared an amended return as soon as possible. Appellant also notes that 2019 was made difficult because of the COVID-19 pandemic.

The statute of limitations must be strictly construed, meaning that a taxpayer's untimely filing of a refund claim for any reason bars a refund. (*Appeal of Benemi Partners, L.P., supra.*) This includes the reasons provided by appellant, which are reasonable cause-type arguments. However, there is no reasonable cause or equitable basis for suspending the statute of limitations.² (*Ibid.*) In addition, FTB does not have a duty to inform taxpayers of when the statute of limitations for claims for refund will expire. (*Appeal of Gleason* (86-SBE-113) 1986 WL 22735.) Although the result of fixed deadlines may appear harsh, the occasional harshness is redeemed by the clarity imparted. (*Ibid.*) Therefore, appellant's claim for refund is barred by the statute of limitations.

¹ The statute of limitations to file a claim for refund is set forth in R&TC section 19306. Generally, no credit or refund shall be allowed or made 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 a return for the year at issue (determined without regard to any extension of time to file); or (3) one year from the date of overpayment. (R&TC, § 19306(a).)

² There is a limited exception that allows for the tolling of the statute of limitations when a taxpayer is financially disabled. A taxpayer is financially disabled if he or she 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. (R&TC, § 19316(b)(1).) Appellant does not assert, and the record does not show, that this exception applies.

HOLDING

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

DISPOSITION

FTB's action is sustained.

Signed by:

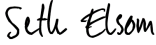


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Josh Lambert
Administrative Law Judge

We concur:

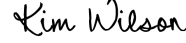
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Seth Elsom
Hearing Officer

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Kim Wilson
Hearing Officer

Date Issued: 4/1/2026