

In the Matter of the Appeal of:) OTA Case No. 250923128
M. POOLE)
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1. Appellant filed an untimely 2020 California income tax return on June 26, 2025. Appellant reported total tax of \$9,631, a withholding credit of \$13,882, and an overpayment of \$4,251. Appellant reported her principal residence at an address in Malibu, California (Malibu address).
2. FTB processed the return and treated it as a claim for refund. On July 15, 2025, FTB sent a Statute of Limitations letter to appellant at the Malibu address, notifying her that the refund was denied due to the expiration of the statute of limitations.
3. Appellant then filed this timely appeal.

DISCUSSION

R&TC section 19306(a) provides that no credit or refund shall be allowed unless the claim is filed within the later of the following dates: (1) four years from the date the return is filed, if the return was timely filed pursuant to an extension of time to file; (2) four years from the due date of the return, determined without regard to any extension of time to file; or (3) one year from the date of overpayment. California personal income tax returns filed on a calendar year basis are originally due (without regard to any extension of time to file) on or before April 15th following the close of the calendar year. (R&TC, § 18566.) A withholding credit made before the due date of the return is generally deemed paid on the original due date of the return. (R&TC, §§ 19002(c)(1) & (d)(2), 19306(a).) The taxpayer has the burden of proof in showing entitlement to a refund and that the claim is timely. (*Appeal of Benemi Partners, L.P.*, 2020-OTA-144P.)

Here, appellant failed to file a timely return. Therefore, the four-year statute of limitations to file a claim for refund began to run on the return's original due date, April 15, 2021, and expired four years later, on April 15, 2025. Because appellant's withholding credit is deemed paid as of April 15, 2021, the one-year statute of limitations expired on April 15, 2022. Therefore, appellant's claim for refund filed on June 26, 2025, is untimely.

On appeal, appellant appears to contend that she requested an extension of the due date to file her return from April 15, 2021, to sometime in 2025, which "should have been honored." However, appellant has not provided any evidence to support this contention. OTA notes that for the 2020 tax year, FTB did postpone the due date for filing returns to May 17, 2021, as a result of the COVID-19 pandemic. However, the postponement of the deadline of a tax-related act does not extend the due date for the act, but merely allows a government agency to disregard a period of up to one year for performance of the act. (Treas. Reg. § 301.7508A-1(b)(4); see also *Appeal of Nguyen*, 2025-OTA-333P, and *Appeal of Bannon*, 2023-OTA-096P.)

Appellant further contends that FTB did not send appellant a notice of action denying her claim for refund. Appellant states that she only discovered that the refund was denied when she logged onto her online account. However, it is well established that notices sent by FTB to a taxpayer's last known address are sufficient, even if the taxpayer does not receive them. (R&TC, § 18416(b); see also *Appeal of Goodwin* (97-SBE-003) 1997 WL 258474.) R&TC section 18416(c) provides that the last known address is the address that appears on the taxpayer's last return filed with FTB, unless the taxpayer has provided to FTB clear and concise written or electronic notification of a different address, or FTB has an address it has reason to

believe is the most current address for the taxpayer. FTB issued the Statute of Limitations letter to appellant's last known address, which was the Malibu address appellant reported on her 2020 tax return. Therefore, FTB's notice is sufficient.

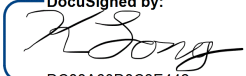
The language of the statute of limitations is strictly construed, and there is no reasonable cause or equitable basis for suspending the statutory period. (*Appeal of Benemi Partners, L.P.*, *supra*.) Other than a narrow exception not relevant here,¹ a taxpayer's failure to file a claim for refund within the statutory period bars a refund even if the tax is alleged to have been erroneously, illegally, or wrongfully collected. (*Ibid.*) The occasionally harsh results from fixed deadlines are redeemed by the administrative clarity imparted. (*Appeal of Jacqueline Mairghread Patterson Trust*, 2021-OTA-187P.) A taxpayer's failure, for whatever reason, to file a claim for refund or credit within the statutory period prevents the taxpayer from doing so at a later date. (*Appeal of Estate of Gillespie*, 2018-OTA-052P.) Accordingly, OTA finds that appellant's claim for refund is barred by the statute of limitations.

HOLDING

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

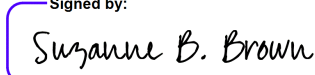
DISPOSITION

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

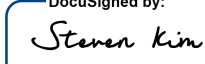
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Keith T. Long
Administrative Law Judge

We concur:

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Suzanne B. Brown
Administrative Law Judge

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Steven Kim
Administrative Law Judge

Date Issued: 4/1/2026

¹ R&TC section 19316 provides a narrow exception for suspending the statute of limitations when a taxpayer is deemed "financially disabled." A financially disabled taxpayer is unable to manage personal financial affairs by reason of a medically determinable physical or mental impairment that is either deemed to be terminal impairment or expected to last for a continuous period not less than 12 months. (R&TC, § 19316(b)(1).)