OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

In the Matter of the Appeal of:

A. FELIX AND
G. FELIX

OTA Case No. 250923256

OPINION

Representing the Parties:

For Appellants: A. Felix and G. Felix

For Respondent: Caitlin S. Russo, Senior Legal Analyst

For Office of Tax Appeals: Nguyen Dang, Attorney

V. LONG, Administrative Law Judge: Pursuant to Revenue and Taxation Code (R&TC) section 19324, A. Felix and G. Felix (appellants) appeal an action by respondent Franchise Tax Board (FTB) denying appellants' claim for refund of $4,471 for the 2019 tax year.

Appellants 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 appellants are entitled to a refund or credit of their overpayment for the 2019 tax year.

FACTUAL FINDINGS

1. On July 14, 2025, appellants filed a joint 2019 California Nonresident or Part-Year Resident Income Tax Return requesting a refund of their reported $4,471 overpayment.
2. FTB accepted the return as filed but did not refund or credit appellants' overpayment because it determined that appellants' refund claim was untimely.
3. FTB issued a claim denial notice from which appellants timely appeal.

DISCUSSION

Appellants do not dispute that their refund claim for the 2019 tax year was untimely.[1] Instead, appellants ask that their untimely refund claim be granted because they misplaced the records necessary to file the claim during an arduous move out of state, and they were further hindered in obtaining these records due to personal hardships.

Although OTA is sympathetic to the situation described by appellants, OTA does not have the authority to grant an untimely refund claim. 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.*, 2020-OTA-144P.) Moreover, appellants' difficulty in obtaining necessary tax documentation is not an exception to the claim for refund statute of limitations. (*Appeal of Jenkins* (81-SBE-069) 1981 WL 11797.) Although the result of fixed deadlines may appear harsh, occasional unfairness is necessary to allow for a more workable tax system and is redeemed by the clarity imparted. (*Appeal of Estate of Gillespie*, 2018-OTA-052P.)

[1] The law generally requires that taxpayers file their refund claims by the later of: (1) four years from the date the return is filed, if filed on or before the extended due date; (2) four years from the due date of the return determined without regard to any extensions; or (3) one year from the date of overpayment. (R&TC, § 19306(a).)

HOLDING

Appellants are not entitled to a refund or credit of their overpayment for the 2019 tax year.

DISPOSITION

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

Signed by:
Veronica I. Long
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Veronica I. Long
Administrative Law Judge

We concur:

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Asaf Kletter
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Asaf Kletter
Administrative Law Judge

Signed by:
Seth Elsom
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Seth Elsom
Hearing Officer

Date Issued: 4/24/2026