2026-OTA-358
Nonprecedential

OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

In the Matter of the Appeal of: **K. RIDGEWAY**	OTA Case No. 250622502

OPINION

Representing the Parties:

For Appellant: K. Ridgeway

For Respondent: Rosemary Villasenor, Senior Legal Analyst

For Office of Tax Appeals: Thomas Marlo, Attorney

A. KLETTER, Administrative Law Judge: Pursuant to Revenue and Taxation Code (R&TC) section 19324, K. Ridgeway (appellant) appeals an action by respondent Franchise Tax Board (FTB) denying appellant's claim for refund of $5,490.07 for the 2019 tax year.

Appellant waived the right to an oral hearing; therefore, the matter was submitted to the Office of Tax Appeals on the written record pursuant to California Code of Regulations, title 18, section 30209(a).

ISSUE

Whether the statute of limitations bars appellant's claim for refund.

FACTUAL FINDINGS

1. Appellant did not timely file a 2019 California income tax return.
2. FTB issued a Notice of Proposed Assessment (NPA) which estimated appellant's income and proposed to assess tax, penalties, and interest. The NPA went final.
3. Between May 1, 2023, and July 10, 2023, appellant made payments totaling $2,749.53. On February 10, 2023, FTB transferred $1,609.94 from the 2022 taxable year account to the 2019 taxable year account. On February 7, 2024, FTB transferred $30.10 from the 2023 taxable year account to the 2019 taxable year account.

4. On March 15, 2025, appellant untimely filed a 2019 return, which reported total tax of $154, withholdings of $1,312, and an overpayment of $1,158, which appellant requested to be refunded.
5. FTB processed appellant's return. FTB calculated an overpayment on appellant's 2019 taxable year account of $5,490.07.[1]
6. On April 14, 2025, FTB issued a Statute of Limitations notice which denied appellant's claim for refund because the statute of limitations expired.
7. This timely appeal followed.

DISCUSSION

R&TC section 19306(a) provides that 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).) For purposes of computing the statute of limitations on refund claims, withholding payments are deemed to be paid on the original due date for filing the return. (R&TC, § 19002(d)(1).) Appellant has the burden of proof to show entitlement to a refund and that the claim is timely. (*Appeal of Benemi Partners, L.P.*, 2020-OTA-144P.)

Appellant does not contest – and OTA finds no error in – FTB's determination that appellant's claim for refund was untimely under R&TC section 19306. Instead, appellant asserts that he did not know he was owed a refund and needed to file a claim for refund because his wages were garnished to pay the tax liabilities. Appellant adds that he only found out that he needed to file when the IRS sent him a letter.

However, there is no reasonable cause or equitable basis for suspending the statute of limitations. (*Appeal of Benemi Partners, L.P.*, *supra*.) The language of the statute of limitations is explicit and must be strictly construed. (*Ibid*.) Absent a statutory exception, a taxpayer's untimely filing of a claim bars a refund even if the tax is alleged to have been erroneously, illegally, or wrongfully collected. (*Ibid*.) Unfortunately, even if a taxpayer is unaware of the statute of limitations, ignorance of the law does not excuse a taxpayer's failure to timely file a claim for refund. (*Appeal of Spradlin* (75-SBE-010) 1975 WL 3271.) Moreover, FTB has no

[1] Payments and transfers to the 2019 taxable year account totaled $5,701.57 ($2,749.53 + $1,609.94 + $30.10 + $1,312 = $5,701.57). FTB offset penalties and fees totaling $57.50, and so the remaining overpayment was $5,490.07 ($5,701.57 – $57.50 = $5,490.07).

duty to discover or inform taxpayers of income tax overpayments. (*Appeal of Cervantes*, (74-SBE-029) 1974 WL 2844.)

HOLDING

The statute of limitations bars appellant's claim for refund.

DISPOSITION

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

DocuSigned by:
Asaf Kletter
D17AEDDCAAB045B...
Asaf Kletter
Administrative Law Judge

We concur:

DocuSigned by:
Amanda Vassigh
7B17E958B7C14AC...
Amanda Vassigh
Administrative Law Judge

Signed by:
Josh Lambert
CB1F7DA37831416...
Josh Lambert
Administrative Law Judge

Date Issued: 5/13/2026