OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

In the Matter of the Appeal of: **T. SKOMRA**	OTA Case No. 250622295

OPINION

Representing the Parties:

For Appellant: T. Skomra

For Respondent: Ganeet Atwaal, Senior Legal Analyst

For Office of Tax Appeals: Mai Tran, Attorney

H. FAMULARO, Administrative Law Judge: Pursuant to Revenue and Taxation Code (R&TC) section 19324, T. Skomra (appellant) appeals an action by respondent Franchise Tax Board (FTB) denying appellant's claim for refund of $2,299 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. On July 9, 2020, appellant and his spouse timely filed a 2019 joint California nonresident income tax return reporting total tax of $0, no withholding, and no amount due.[1]
2. FTB processed and accepted the return as filed.
3. On February 6, 2024, FTB sent appellant a notice of a nonwage withholding credit of $2,298.50, which appellant and his spouse did not claim on their 2019 return.[2] The

[1] Appellant's spouse is not a party to this appeal.

[2] The record does not indicate whether appellant's spouse received a separate notice.

notice advised appellant that to receive a refund of the credit, he had to file an amended tax return before the expiration of the statute of limitations.

4. On March 15, 2025, appellant and his spouse filed a 2019 amended return, which reported total tax of $0, withholding of $2,298, and a refund due of $2,298.
5. FTB accepted the 2019 amended return as a claim for refund of $2,299.[3]
6. FTB sent appellant and his spouse a notice denying their refund claim of $2,999 because the statute of limitations had expired.
7. Appellant then filed this timely appeal.

DISCUSSION

The law generally requires taxpayers to file their refund claims by the later of: (1) four years from the date the return is filed, if filed within the extended filing period pursuant to an extension of time to file; (2) four years from the due date of the return without regard to any extensions; or (3) one year from the date of overpayment. (R&TC, § 19306(a).) Taxpayers have 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 dispute that his 2019 amended return was filed after the expiration of the statute of limitations. However, appellant argues there is reasonable cause for his untimely refund claim because after he converted his residence to a rental unit in 2018, he was unaware that his property management company had incorrectly remitted nonresident withholding to FTB for the 2019 tax year.

The language of the statute of limitations must be strictly construed and there is no reasonable cause or equitable basis for suspending the statute of limitations. (*Appeal of Benemi Partners, L.P.*, *supra.*) Absent a statutory exception, a taxpayer's untimely filing of a claim for refund for any reason bars a refund even if the tax is alleged to have been erroneously, illegally, or wrongfully collected. (*Ibid.*) Without a legislatively enacted exception to the statute of limitations, OTA is unable to provide the relief appellant seeks. (See *Appeal of Estate of Gillespie*, 2018-OTA-052P.)

[3] The $1 discrepancy is due to rounding.

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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Hans Famularo
Administrative Law Judge

We concur:

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

DocuSigned by:
Steven Kim
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Steven Kim
Administrative Law Judge

Date Issued: 5/14/2026