

In the Matter of the Appeal of:) OTA Case No. 250318919
L. HAJAJ)
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1. Appellant did not timely file a 2019 California income tax return (return).
2. After requesting but not receiving a return from appellant, FTB issued a Notice of Proposed Assessment (NPA), which proposed tax, a late-filing penalty, and interest based on an estimate of appellant's income.
3. Appellant did not protest the NPA, so it became due and payable. FTB later imposed a collection cost recovery fee (fee) of \$316.
4. On June 6, 2023, appellant paid \$2,564.20 to FTB, satisfying the assessment and fee.

5. On October 31, 2024, appellant filed her return, reporting zero tax liability.¹
6. FTB accepted the return and, after subtracting the fee of \$316, determined that appellant had an overpayment of \$2,248.20 on the 2019 tax year account. FTB treated the return as a claim for refund, but notified appellant that it would not credit or refund the overpayment to appellant because appellant filed her return outside the limitation period for making a refund claim.
7. This timely appeal followed.

DISCUSSION

No credit or refund may be allowed 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 (determined without regard to any extension of time to file); or (3) one year from the date of overpayment. (R&TC, § 19306(a).) The taxpayer has the burden of proving entitlement to a refund and that the claim is timely. (*Appeal of Estate of Gillespie*, 2018-OTA-052P.)

Appellant did not timely file the return. Under the four-year statute of limitation from the due date for filing the return, appellant must file the claim by April 15, 2024. (See R&TC, §§ 19306(a), 18566.)² Appellant filed the claim for refund on October 31, 2024, after the April 15, 2024 deadline; therefore, the claim is untimely under the four-year limitation period.

The one-year limitation period runs from the date of overpayment. (R&TC, § 19306(a).) Appellant made the payment at issue on June 6, 2023, and therefore, appellant must file a refund claim within one year of that date (i.e., by June 6, 2024). (See *ibid.*) Appellant did not file her refund claim until October 31, 2024. Consequently, appellant's refund claim is also untimely under the one-year limitation period. Because appellant untimely filed her claim for refund after the four-year and one-year limitations periods expired, FTB is barred from refunding or crediting the payment.

On appeal, appellant asserts that due to delays in receiving mail after updating her address, she was unaware of the necessity to file a refund claim within the standard timeframe. However, FTB has no duty to discover, or provide notice of, a taxpayer's overpayments or of a pending statute of limitations. (*Appeal of Cervantes* (74-SBE-029) 1974 WL 2844; *Appeal of*

¹ Appellant's return was not a joint return.

² Due to COVID-19, the FTB postponed the due date for individuals to file 2019 returns to July 15, 2020; however, that postponement did not change the original due date of April 15, 2020, upon which the four-year statute of limitations is based. (*Appeal of Nguyen*, 2025-OTA-333P.)

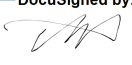
Matthiessen (85-SBE-077) 1985 WL 15856.) Appellant also asserts that her spouse suffered a significant injury in late 2023 and claims reasonable cause for the delay in filing her refund claim. However, there is generally no reasonable cause or equitable basis for suspending the statute of limitations. (*Appeal of Benemi Partners, L.P.*, 2020-OTA-144P.) Absent a statutory exception not present here,³ a taxpayer's untimely filing of a claim for refund bars the claim even if the tax is alleged to have been erroneously, illegally, or wrongfully collected. (*Ibid.*)

HOLDING

The statute of limitations bars appellant's refund claim.

DISPOSITION

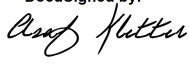
FTB's action denying appellant's claim for refund is sustained.

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Andrew Wong
Administrative Law Judge

We concur:

Signed by:

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L. Katrine Shelton
Administrative Law Judge

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Asaf Kletter
Administrative Law Judge

Date Issued: 6/18/2026

³ R&TC section 19316 suspends the running of the statute of limitations during any period where an individual taxpayer 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.