

OFFICE OF TAX APPEALS
STATE OF CALIFORNIA

In the Matter of the Appeal of:	)	OTA Case No. 250118616
R. RICHARDS	)	
	)	
	)	
	)	
	)	

OPINION

Representing the Parties:

For Appellant:	R. Richards
For Respondent:	Kaleigh Adams, Graduate Legal Assistant
For Office of Tax Appeals:	Thomas Marlo, Attorney

K. WILSON, Hearing Officer: Pursuant to Revenue and Taxation Code (R&TC) section 19324, R. Richards (appellant) appeals actions by respondent Franchise Tax Board (FTB) denying appellant's claims for refund of \$3,240, \$937, and \$1,976 for the 2017, 2018, and 2019 tax years, respectively.

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 refund claims for the 2017, 2018, and 2019 tax years are timely.

FACTUAL FINDINGS

1. Appellant did not timely file 2017, 2018, or 2019 California income tax returns (Returns).
2. On October 15, 2024, appellant filed Returns claiming a refund of \$3,240, \$937, and \$1,976 for tax years 2017, 2018 and 2019, respectively. Appellant's only payments for each of these tax years was California income tax withholdings.
3. FTB denied appellant's claims because appellant's Returns were filed outside the limitation period for making a refund claim.

4. This timely appeal followed.

DISCUSSION

There is a four-year limitation period and a one-year limitation period which need to be considered in resolving this appeal. (R&TC, § 19306(a).) Under the four-year limitation period for taxpayers who file untimely returns, such as appellant, it is the date the refund claim is filed that is relevant to determining the timeliness of the claim. (*Ibid.*) For appellant's refund claim to be considered timely under the applicable four-year limitation period, it must have been filed within four years from the due date of the return without regard to any extensions. (*Ibid.*) The applicable dates would have been April 15, 2022, for tax year 2017, April 15, 2023, for tax year 2018, and April 15, 2024, for tax year 2019.¹ (*Ibid.*) Appellant's October 15, 2024 refund claims were filed after the deadlines, and therefore are untimely under the applicable four-year limitation period.

The one-year limitation period begins to run from the date of payment. (R&TC, § 19306(a).) Tax withholdings are deemed to be paid on the original due date of the return. (R&TC, § 19002(c)(1).) All of appellant's payments were by way of withholdings so appellant's payments for 2017, 2018, and 2019 are deemed to have been paid on April 15, 2018, 2019, and 2020, respectively. Appellant's most recent payment at issue was deemed paid on April 15, 2020, and one year from that date was April 15, 2021; therefore, the one-year limitation period for all relevant payments expired before appellant filed the October 15, 2024 claims.

On appeal, appellant mentions personal events that made it difficult to obtain assistance filing the Returns and otherwise hindered his ability to file timely returns. While OTA is sympathetic to appellant's personal difficulties, the law does not grant OTA the authority to excuse the late filing of claims for these reasons. (*Appeal of Estate of Gillespie*, 2018-OTA-052P.) Absent a statutory exception, a taxpayer's untimely filing of claims for refund for any reason bars the claim even if the tax is alleged to have been erroneously, illegally, or wrongfully collected. (*Appeal of Benemi Partners, L.P.*, 2020-OTA-144P.)

¹ Individual income tax returns filed on a calendar year basis are due on the 15th day of April following the close of the calendar year. (R&TC, § 18566.)

HOLDING

Appellant's refund claims for the 2017, 2018, and 2019 tax years are untimely.

DISPOSITION

FTB's actions denying the claims for refund are sustained.

Signed by:

Kim Wilson

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Kim Wilson
Hearing Officer

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: 6/24/2026