

OFFICE OF TAX APPEALS
STATE OF CALIFORNIA

In the Matter of the Appeal of:	)	OTA Case No. 250822899
A. CHATTOPADHYAY	)	
	)	
	)	
	)	
	)	

OPINION

Representing the Parties:

For Appellant:	A. Chattopadhyay
For Respondent:	Arathi Ramalingam, Attorney
For Office of Tax Appeals:	Tom Hudson, Attorney

C. AKIN, Administrative Law Judge: Pursuant to Revenue and Taxation Code (R&TC) section 19324, A. Chattopadhyay (appellant) appeals an action by respondent Franchise Tax Board (FTB) denying appellant's claim for refund of \$7,032 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

- Appellant filed a 2019 California Nonresident or Part-Year Resident Income Tax Return on July 15, 2020, reporting total tax of \$27,627, withholdings of \$32,664, excess state disability insurance of \$108, and an overpayment of \$5,145. FTB accepted the return and refunded the overpayment to appellant.
- On April 15, 2025, appellant filed an amended return for 2019, reporting revised total tax of \$20,595, a revised total overpayment of \$12,177, and requesting a further refund of \$7,032 (\$12,177 - \$5,145).

3. FTB accepted the amended return as filed and treated it as a claim for refund.
On July 7, 2025, FTB issued a notice denying appellant's claim for refund on the basis that it was barred by the statute of limitations.
4. This timely appeal followed.

DISCUSSION

The statute of limitations to file a claim for refund is set forth in R&TC section 19306. No credit or refund is allowed unless a claim for refund was filed within the later of: (1) four years from the date the return was filed, if filed within the extended filing period 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).) The taxpayer has the burden of proof in showing entitlement to a refund and showing that the claim is timely. (*Appeal of Estate of Gillespie*, 2018-OTA-052P.)

Appellant filed the original 2019 return on July 15, 2020, within the automatic six-month extension period running through October 15, 2020. (R&TC, §§ 18566, 18567(a)(1); Cal. Code Regs., tit. 18, § 18567(a).) Therefore, the first four-year statute of limitations period applies and runs four years from the filing date to July 15, 2024. (R&TC, § 19306(a).) Appellant filed the refund claim on April 15, 2025, after the statute of limitations expired, and therefore, the claim is barred by the four-year statute of limitations. With respect to the one-year statute of limitations, withholding payments are deemed to have been paid on the due date for the tax return which was April 15, 2020. (R&TC, §§ 19002(c)(1), 18566.) Appellant filed the claim for refund more than one year after that date, and therefore, appellant's claim for refund is also barred by the one-year statute of limitations. (R&TC, § 19306(a).)

On appeal, appellant explains that the claim for refund was necessitated by an error on appellant's original income tax return caused by professional tax-filing software. Unfortunately, OTA has no legal authority to waive or ignore the statute of limitations for reasonable cause or extenuating circumstances, such as software errors or problems. There is no reasonable cause or equitable basis for suspending the statute of limitations.¹ (*Appeal of Benemi Partners, L.P.*, 2020-OTA-144P.) The language of the statute of limitations is explicit and must be strictly

¹ R&TC section 19316 suspends the running of the statute of limitations if a taxpayer is financially disabled which requires an individual taxpayer to show that he or she is unable to manage his or her financial affairs due a medical impairment. (*Appeal of Estate of Gillespie, supra.*) Appellant does not present any evidence or argument suggesting that this statutory exception applies.

construed. (*Ibid.*) Because appellant's claim for refund was filed after the statute of limitations period expired, the claim is untimely and it must be denied.

HOLDING

Appellant's claim for refund is barred by the statute of limitations.

DISPOSITION

FTB's action is sustained.

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Cheryl L. Akin
Administrative Law Judge

We concur:

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Seth Elsom
Hearing Officer

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Teresa A. Stanley
Administrative Law Judge

Date Issued: 8/10/2026