

OFFICE OF TAX APPEALS
STATE OF CALIFORNIA

In the Matter of the Appeal of:) OTA Case No. 250419165
C. PADILLA)
)
)
)
)
)

OPINION

Representing the Parties:

For Appellant: C. Padilla

For Respondent: Rosemary Villasenor, Senior Legal Analyst

A. VASSIGH, Administrative Law Judge: Pursuant to Revenue and Taxation Code (R&TC) section 19324, C. Padilla (appellant) appeals an action by respondent Franchise Tax Board (FTB) denying appellant's claim for refund of \$3,121 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 for the 2019 tax year is timely.

FACTUAL FINDINGS

1. On March 1, 2025, appellant untimely filed a California Resident Income Tax Return for the 2019 tax year claiming a \$3,121 refund.
2. FTB accepted appellant's tax return as filed and treated the tax return as appellant's claim for refund of \$3,121.
3. FTB denied appellant's claim for refund because she filed it after the statute of limitations expired.
4. Thereafter, appellant timely filed this appeal.

DISCUSSION

R&TC section 19306(a) provides that no credit or refund shall 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 last date prescribed 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. For purposes of R&TC section 19306, amounts withheld are deemed paid on the original return due date. (R&TC, § 19002(c)(1).) The taxpayer has the burden of proof in showing entitlement to a refund and that the claim is timely. (*Appeal of Benemi Partners, L.P.*, 2020-OTA-144P.) If taxpayers fail to file a claim for refund within the statute of limitations, the claim is barred even if it is later shown that the tax was not owed in the first place. (*Ibid.*)

Due to COVID-19, FTB postponed the original filing deadline for 2019 tax returns from April 15, 2020 to July 15, 2020.¹ Appellant filed her return on March 1, 2025. Appellant does not dispute that the 2019 tax return is an untimely claim for refund. Instead, appellant argues that personal difficulties prevented her from timely filing a claim for refund and she was not aware of the deadline to file a claim for refund. 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.*) A taxpayer's untimely filing of a claim for any reason bars a refund even if the tax is alleged to have been erroneously, illegally, or wrongfully collected. (*Ibid.*) This is true even when it is later shown that the tax was not owed in the first place. (*Ibid.*) While OTA is sympathetic to appellant's situation, OTA lacks the authority to grant appellant's untimely claim for refund based on equitable grounds. (*Appeal of Estate of Gillespie*, 2018-OTA-052P.)

¹ See *Appeal of Nguyen*, 2025-OTA-333P.

HOLDING

Appellant's claim for refund for the 2019 tax year is not timely.

DISPOSITION

FTB's action is sustained.

DocuSigned by:

Amanda Vassigh

7B17E958B7C14AC...

Amanda Vassigh
Administrative Law Judge

We concur:

Signed by:

Josh Lambert

CB1F7DA37831416...

Josh Lambert
Administrative Law Judge

Signed by:

Veronica I. Long

32D4850C49C949F...

Veronica I. Long
Administrative Law Judge

Date Issued: 8/4/2026