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OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

In the Matter of the Appeal of: **J. ZARAGOZA**	)	OTA Case No. 251123785

OPINION

Representing the Parties:

For Appellant: J. Zaragoza

For Respondent: AnaMarija Antic-Jezildzic, Program Specialist

For Office of Tax Appeals: Amber Poon, Attorney

T. STANLEY, Administrative Law Judge: Pursuant to Revenue and Taxation Code (R&TC) section 19324, J. Zaragoza (appellant) appeals an action by respondent Franchise Tax Board (FTB) denying appellant's claim for refund of $8,466.34 for the 2020 taxable 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

Is appellant's claim for refund for the 2020 taxable year barred by the statute of limitations?

FACTUAL FINDINGS

1. Appellant did not timely file a 2020 California income tax return.
2. FTB issued a demand notice, demanding that by June 15, 2022, appellant either: (1) file a 2020 tax return; (2) send a copy of the tax return if one had already been filed; or (3) provide information establishing that appellant does not have a requirement to file a 2020 tax return.
3. When appellant failed to file the tax return or respond to the demand notice, FTB issued a Notice of Proposed Assessment (NPA) which estimated appellant's income and, after

subtracting appellant's withholdings of $4,065, proposed tax, penalties, fees, and interest totaling $4,288.30.

4. Appellant did not protest the NPA, and it became due and payable.
5. FTB received a payment of $4,702.04 on April 3, 2023.
6. On August 15, 2025, appellant filed her 2020 return reporting zero total tax and requesting a refund of withholdings of $4,065.
7. FTB processed the return and computed an overpayment of $8,466.34.[1]
8. FTB did not credit or refund this overpayment to appellant because the return was filed outside the limitation period for making a refund claim.[2]
9. FTB issued a claim denial notice to appellant, and this timely appeal followed.
10. Appellant's federal IRS Account Transcript reflects that as of December 22, 2025, appellant had a balance due of $580.23 plus interest.

DISCUSSION

Appellant does not dispute that the refund claim was filed late or FTB's calculation of the overpayment amount for the 2020 taxable year. Instead, appellant contends that the refund claim should be granted due to various personal hardships and caregiving responsibilities that prevented the timely filing of the claim. Appellant also requests that FTB accept her refund claim as timely because the IRS accepted her 2020 federal income tax return "without issue." In support, appellant provides a partial copy of an IRS notice dated September 29, 2025, which indicates the IRS modified a credit appellant claimed on her 2020 federal return and assessed additional tax, a late-filing penalty, and interest.

Appellant's federal Account Transcript does not support appellant's claim that the IRS accepted her 2020 federal income tax return without issue. Instead, the IRS accepted appellant's 2020 federal income tax return but did not issue a refund. Rather, appellant's federal Account Transcript reflects a balance due as of December 22, 2025. Accordingly, the IRS did not determine appellant was entitled to a refund, regardless of the date appellant filed her federal return.

[1] The total overpayment consisted of withholdings of $4,065, a payment of $4,702.04, and a $15.30 write-off, less a $316 collection cost recovery fee.

[2] The law generally requires that taxpayers file their refund claims by the later of: (1) four years from the date the return is filed, if filed on or before the extended due date; (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).)

In contrast, this instant appeal involves a claim for refund of an overpayment. California applies its own statutory time limitations governing tax refund claims and would not be bound by a federal determination. (See R&TC, §§ 19306, 19308; *Appeal of Der Wienerschnitzel International, Inc.* (79-SBE-063) 1979 WL 4104.)

Appellant's additional claims of personal hardships and caregiving responsibilities are in the nature of reasonable cause arguments. However, there is no reasonable cause or equitable basis for suspending the statute of limitations. (*Appeal of Benemi Partners, L.P.*, 2020-OTA-144P.) The statute of limitations for filing a refund claim must be strictly construed, meaning that a taxpayer's untimely filing of a refund claim for any reason bars a refund. (*Ibid*.) This is true even if the tax was not owed in the first place or was erroneously, illegally, or wrongfully collected. (*Ibid*.) Although the result of fixed deadlines may appear harsh, the occasional harshness is redeemed by the clarity imparted. (*Ibid*.)

While recognizing appellant's personal difficulties, OTA does not have the authority to grant an untimely refund claim absent a legislatively enacted exception to the statute of limitations. (*Appeal of Estate of Gillespie*, 2018-OTA-052P.) Thus, OTA is unable to provide the relief appellant seeks.

HOLDING

Appellant's claim for refund for the 2020 taxable year is barred by the statute of limitations.

DISPOSITION

OTA sustains FTB's action denying appellant's claim for refund.

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Teresa A. Stanley
Administrative Law Judge

We concur:

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Veronica I. Long
Administrative Law Judge

Signed by:
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Hans Famularo
Administrative Law Judge

Date Issued: 9/3/2026