Docusign Envelope ID: A2C39E6D-2A52-850D-8157-54EF5FE501B7

OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

In the Matter of the Appeal of: **P. LAURITZEN**	)	OTA Case No. 260124239

OPINION

Representing the Parties:

For Appellant: P. Lauritzen

For Respondent: Ganeet Atwaal, Senior Legal Analyst

N. RALSTON, Administrative Law Judge: Pursuant to Revenue and Taxation Code (R&TC) section 19324, P. Lauritzen (appellant) appeals an action by the Franchise Tax Board (respondent) denying appellant's claim for refund of $2,344 for the 2020 tax year.

Appellant elected to have this appeal determined pursuant to the procedures of the Small Case Program. Those procedures require the assignment of a single panel member. (Cal. Code Regs., tit. 18, § 30209.05(b).) Appellant waived the right to an oral hearing; therefore, the matter was submitted to the Office of Tax Appeals on the written record pursuant to California Code of Regulations, title 18, section 30209(a).

ISSUE

Whether appellant's claim for refund for the 2020 tax year is barred by the statute of limitations.

FACTUAL FINDINGS

1. On November 15, 2025, respondent received appellant and appellant's spouse's joint 2020 California Income Tax Return (Return) dated October 1, 2025. The Return reported withholdings of $2,344 and a corresponding overpayment of $2,344, which appellant requested to be refunded.
2. Respondent's records show that respondent received appellant's return on November 15, 2025.

3. Respondent accepted the Return as filed but denied the claim for refund as barred by the statute of limitations.
4. This timely appeal followed.
5. Appellant provided a copy of Form 4868 Extension Voucher and Filing Instructions (Form) with her Opening Brief. The form states, "Your extension will be e-filed" and lists the due date as May 17, 2021.

DISCUSSION

California 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 within the extended filing period pursuant to an extension; (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).) A withholding credit made before the due date of the return is generally deemed paid on the original due date of the return. (R&TC, § 19002(c)(1).) Taxpayers have the burden of proof to show entitlement to a refund and that the claim is timely. (*Appeal of Benemi Partners, L.P.*, 2020-OTA-144P.)

Appellant did not file her 2020 return until November 15, 2025, and therefore her claim for refund was not timely under any of the above-referenced statute of limitations periods. Regarding the first four-year statute of limitations period, appellant did not file her 2020 return by October 15, 2021, the extended due date for the 2020 return. (R&TC, § 18567(a)(1); Cal. Code Regs., tit. 18, § 18567(a).) Accordingly, the first four-year statute of limitations period is inapplicable. Regarding the second four-year statute of limitations period, appellant filed her 2020 return claiming a refund of tax on November 15, 2025, more than four years after the original due date for the return of April 15, 2021. (R&TC, §§ 18566, 19306(a).) Therefore, the claim for refund was filed outside of the second four-year statute of limitations. As to the one-year statute of limitations period, appellant's withholdings of $2,344 are deemed to have been paid on the original due date of the return (April 15, 2021). (Cal. Code Regs., tit. 18, § 19002(d)(1).) Appellant's 2020 Return, which respondent received on November 15, 2025, was not filed within one year of April 15, 2021. Accordingly, appellant's claim for refund is also untimely under the one-year limitations period.

Appellant asserts that the due date for the 2020 tax year was extended to October 15, 2021, due to the COVID-19 pandemic. Appellant asserts that the Return which is dated October 1, 2025, was filed within the first four-year statute of limitations.

While appellant's Return is dated October 1, 2025, respondent did not receive the Return until November 15, 2025. Appellant has not provided any information that shows that

the Return was actually filed on October 1, 2025, or any date other than November 15, 2025, the date respondent's record show that respondent received the return. While the date on the return indicates that the return was prepared on October 1, 2025, evidence that a return was prepared prior to the due date does not prove filing of the return. (See *Appeal of La Salle Hotel Company* (66-SBE-071) 1966 WL 1412.) Without additional evidence that shows the amended return was actually filed on or before the expiration of the statute of limitations, appellant cannot overcome respondent's official government records indicating that the claim for refund was not filed timely. (*Ibid*.) Thus, absent additional evidence, appellant's refund claim is barred by the statute of limitations.

HOLDING

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

DISPOSITION

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

Signed by:
Natasha Ralston
25F8FE08FF56478...
Natasha Ralston
Administrative Law Judge

Date Issued: 8/18/2026