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OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

In the Matter of the Appeal of: **R. VAUGHAN**	)	OTA Case No. 251123822

OPINION

Representing the Parties:

For Appellant: R. Vaughan

For Respondent: Caitlin S. Russo, Senior Legal Analyst

T. STANLEY, Administrative Law Judge: Pursuant to Revenue and Taxation Code (R&TC) section 19324, R. Vaughan (appellant) appeals an action by respondent Franchise Tax Board (FTB) denying appellant's claim for refund of $2,897 for the 2020 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

Is appellant's claim for refund for the 2020 taxable year timely?

FACTUAL FINDINGS

1. From April 15, 2020, to January 15, 2021, FTB received estimated tax payments of $1,300 from appellant. FTB also received income tax withholdings of $2,072, applied effective April 15, 2021.
2. On August 31, 2022, FTB informed appellant that it received $1,300 in estimated tax payments for the 2020 taxable year but did not have a record of appellant's tax return. FTB did not receive a response from appellant.
3. On December 11, 2024, FTB again informed appellant that it received appellant's estimated tax payments but did not have a record of appellant's tax return. Appellant did not respond.

4. On October 14, 2025, appellant filed a California Resident Income Tax Return reporting total tax of $475, California income tax withholdings of $2,072, estimated tax payments of $1,300, and a refund due of $2,897 refund.[1]
5. FTB accepted and processed appellant's tax return as a claim for refund for $2,897.
6. FTB denied appellant's claim for refund because appellant filed it after the statute of limitations expired.
7. Thereafter, appellant timely filed this appeal.

DISCUSSION

No credit or refund may 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 due date for filing a return (determined without regard to any extension of time to file); or (3) one year from the date of overpayment. (R&TC, § 19306(a).) Tax returns for calendar year taxpayers are due on or before April 15 following the close of the taxable year. (R&TC, § 18566.) FTB automatically grants a six-month extension if the taxpayer files a tax return within six months of the original due date. (R&TC, § 18567(a)(1); Cal. Code Regs., tit. 18, § 18567.) Any tax deducted and withheld during any calendar year and any amount paid as estimated tax during any taxable year shall be deemed to have been paid on the last day prescribed for filing a tax return. (R&TC, § 19002(c)(1), (2).) The taxpayer has the burden of proving entitlement to a refund and that the claim is timely. (*Appeal of Estate of Gillespie*, 2018-OTA-052P.)

Here, the four-year statute of limitations expired on April 15, 2025, because appellant's tax return for the 2020 taxable year was due on April 15, 2021, and appellant did not timely file a tax return by the original or extended due date. The one-year statute of limitations expired on April 15, 2022, because estimated tax and withholding payments for the 2020 taxable year are deemed paid on April 15, 2021. Appellant filed a claim for refund on October 14, 2025, which was after the four-year and one-year statute of limitations expired. Accordingly, appellant's claim for refund is barred by the statute of limitations.

Appellant argues that he timely filed a claim for refund "[u]nder [R&TC] section 19036(a)(2)" because the statute of limitations expired "one year from the date the return was filed." However, the statute only has subdivisions 19036(a) and (b), neither of which contain the words "one year from the date the return was filed." R&TC section 19306(a) states

[1] Appellant provided a certified mail receipt from the United States Postal Service showing he mailed his tax return to FTB on October 14, 2025.

that a refund is timely if it is made within one year from the date of the *overpayment* rather than one year from the date a return is filed. As explained above, appellant's claim for refund (tax return) was filed more than one year after any of the overpayments (withholdings and estimated tax payments) and was therefore barred by the statute of limitations.

HOLDING

Appellant's claim for refund for the 2020 taxable year is not timely.

DISPOSITION

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

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Teresa A. Stanley
Administrative Law Judge

We concur:

Signed by:
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Josh Lambert
Administrative Law Judge

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Amanda Vassigh
Administrative Law Judge

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