

## **Revenue and Taxation Code section 19322**

Every claim for refund shall be in writing, shall be signed by the taxpayer or the taxpayer's authorized representative, and shall state the specific grounds upon which it is founded. A claim filed for or on behalf of a class of taxpayers shall do all of the following:

- (a) Be accompanied by a written authorization from each taxpayer sought to be included in the class.
- (b) Be signed by each taxpayer or taxpayer's authorized representative.
- (c) State the specific grounds on which the claim is founded.

### **California Code of Regulations, Title 18, section 19322**

(a) Grounds set forth in claim. No refund or credit will be allowed after the expiration of the statutory period of limitation applicable to the filing of a claim therefor except upon one or more of the grounds set forth in a claim filed before the expiration of such period. (See Sections 19306-19314 of the Revenue and Taxation Code.) The claim must set forth in detail each ground upon which a refund or credit is claimed and facts sufficient to apprise the Franchise Tax Board of the exact basis thereof. The claim should be filed on Form 540X with all supporting documentation attached. A separate form should be used for each taxable year or period.

(b) Taxpayers may not, on their own initiative, offset an overpayment for one year or in one installment against taxes due for another year or in another installment. The full amount of the tax or any installment thereof for each year must be paid notwithstanding that an overpayment may have been made, unless the taxpayer has filed a claim for refund of the overpayment and has been notified that the overpayment has been credited on the tax or installment due. See Sections 19107-19110 of the Revenue and Taxation Code.

(c) Fiduciaries. If a refund claim is filed by a legal representative of a deceased individual, certified copies of the letters testamentary, letters of administration, or other similar evidence must be annexed to the claim to show the authority of the executor, administrator, or other fiduciary by whom the claim is filed. If an executor, administrator, guardian, trustee, receiver, or other fiduciary files a return and thereafter a refund claim is filed by the same fiduciary, documentary evidence to establish the legal authority of the fiduciary may be requested but need not accompany the claim, provided a statement is made in the claim showing that the return was filed by the fiduciary and that the latter is still acting. In such cases, if a refund or interest is to be paid, letters testamentary, letters of administration, or other evidence may be required, but should be submitted only upon the receipt of a specific request therefor. If a claim is filed by a fiduciary other than the one by whom the return was filed, the necessary documentary evidence should accompany the claim.

(d) Hearings. Although the law does not specifically provide for oral hearings before the Franchise Tax Board acts on claims for refund, a hearing may be arranged at such time and place as the Franchise Tax Board may determine if requested by the taxpayer.

#### **AUTHORITY:**

Note: Authority cited: Section 19053, Revenue and Taxation Code. Reference: Section 19322, Revenue and Taxation Code.

#### **HISTORY:**

1. Change without regulatory effect renumbering former section 19055 to new section 19322, including amendment of subsections (a) and (b) and Note filed 7-2-97 pursuant to section 100, title 1, California Code of Regulations (Register 97, No. 27).

2. Change without regulatory effect adding new subchapter 6 (articles 1 through 6), article 1 (sections 19322 through 19363) and relocating section 19322 from chapter 2.5, subchapter 21 to chapter 2.6, subchapter 6 filed 11-23-98 pursuant to section 100, title 1, California Code of Regulations (Register 98, No. 48).