

# Memorandum

**465.0210.150**

To: Mr. Mike Hilbert  
Audit Review and Refund Section

Date: September 27, 1991

From: Gary J. Jugum  
Assistant Chief Counsel

Subject: F--- C---, Inc.  
SS -- XX-XXXXXX-001

This is in response to your memorandum of August 22, 1991.

The facts are set out in your memorandum. You are absolutely correct. The Board has no further jurisdiction to hear this matter. The claim for refund was denied on September 10, 1990. The taxpayer had 90 days after the mailing of the notice to file a suit for refund under Revenue and Taxation Code Section 6933. The Board lost jurisdiction on or about December 10, 1990.

The transaction may or may not have been a sale for resale; however, that is irrelevant. The limitation provision always works harshly, if, in fact, the tax was not properly due. The purpose of the limitation provision is to prevent stale claims and to require the taxpayer to come forward in a timely manner with substantiation to support claims of overpayment.

GJJ:wk  
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