

**OFFICE OF TAX APPEALS
STATE OF CALIFORNIA**

In the Matter of the Appeal of:)	OTA Case No. 18012105
)	
RONNA J. ROBERTSON)	Date Issued: December 3, 2018
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)	

OPINION ON PETITION FOR REHEARING

Representing the Parties:

For Appellant: Ronna J. Robertson

For Respondent: Eric R. Brown, Tax Counsel III

For Office of Tax Appeals: William J. Stafford, Tax Counsel III

ROBINSON, Administrative Law Judge: On October 24, 2017, the California State Board of Equalization (BOE) issued a decision in which it sustained the Franchise Tax Board’s (FTB or respondent’s) proposed assessments of additional tax, a late-filing penalty, a notice and demand penalty, a filing enforcement fee and applicable interest for the 2013 tax year.¹ Appellant submitted a Petition for Rehearing on November 27, 2017. Upon consideration of appellant’s petition for rehearing, we conclude that the grounds set forth therein do not constitute good cause for a new hearing, as required by the *Appeal of Sjofinar Masri Do*, 2018-OTA-002P, March 22, 2018.

In the *Appeal of Sjofinar Masri Do, supra*, the Office of Tax Appeals (OTA) determined that good cause for a new hearing may be shown where one of the following grounds exists and the rights of the complaining party are materially affected: 1) irregularity in the proceedings by which the party was prevented from having a fair consideration of its case; 2) accident or surprise, which ordinary prudence could not have guarded against; 3) newly discovered evidence which the party could not, with reasonable diligence, have discovered and produced prior to the

¹ The Taxpayer Transparency and Fairness Act of 2017, Assem. Bill No. 102 (Stats. 2017, Ch. 16), transferred the processing of administrative appeals for corporate franchise and income taxes from the BOE to the newly created Office of Tax Appeals.

decision of the appeal; 4) insufficiency of the evidence to justify the decision, or the decision is against law; or 5) error in law. These standards for a petition for rehearing have been codified in the Office of Tax Appeals Rules of Tax Appeals. (See Cal. Code of Regs., tit. 18, § 30602(c)(5)(A-D).)

Appellant contends that BOE’s October 24, 2017 decision does not acknowledge that her 2012 protest is part of appellant’s 2013 protest by “incorporation.” The balance of appellant’s petition lists a variety of perceived errors in BOE’s characterization of statements made in various documents preceding BOE’s decision including appellant’s opening brief, FTB’s opening brief, and appellant’s reply brief. Appellant fails to explain how any of the listed items constitute grounds for a rehearing pursuant to the above-delineated requirements found in the *Appeal of Sjofinar Masri Do, supra*, and California Code of Regulations, title 18, section 3062(c)(5)(A-D). Even if one views the listed items as errors, it does not appear that any of the alleged errors were material or relevant to the outcome of the appeal. Thus, appellant has not stated a legally sufficient reason to grant her petition.

For the foregoing reasons, appellant’s petition is hereby denied.

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Neil Robinson
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Neil Robinson
Administrative Law Judge

We concur:

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Grant S. Thompson
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Grant S. Thompson
Administrative Law Judge

DocuSigned by:
Douglas Bramhall
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Douglas Bramhall
Administrative Law Judge