

OFFICE OF TAX APPEALS
STATE OF CALIFORNIA

In the Matter of the Appeal of:) OTA Case No. 18011758
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ANTHONY OTTLINGER) Date Issued: March 4, 2019
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DECISION ON PETITION FOR REHEARING

Representing the Parties:

For Appellant: Anthony Ottlinger

For Franchise Tax Board (FTB): Andrew Amara, Tax Counsel III

G. THOMPSON, Administrative Law Judge: On June 26, 2018, this panel held an oral hearing in this matter. On September 28, 2018, we issued an opinion finding that appellant is liable for the tax, penalty, and interest determined by FTB for the 2014 tax year and subsequently paid by him. Accordingly, we sustained FTB’s denial of appellant’s claim for refund.

On October 16, 2018, appellant filed a timely petition for rehearing under California Revenue and Taxation Code section 19048. A rehearing may be granted where one of the following grounds exists, and the substantial rights of the complaining party are materially affected: (1) an irregularity in the appeal proceedings which occurred prior to the issuance of the written opinion and prevented fair consideration of the appeal; (2) an accident or surprise which occurred during the appeal proceedings and prior to the issuance of the written opinion, which ordinary caution could not have prevented; (3) newly discovered, relevant evidence, which the party could not have reasonably discovered and provided prior to the issuance of the written opinion; (4) insufficient evidence to justify the written opinion or the opinion is contrary to law; or (5) an error in law. (Cal. Code of Regs., tit. 18, § 30604(a)-(e). See also *Appeal of Sjofinar*

Masri Do, 2018-OTA-002P, Mar. 22, 2018,¹ and *Appeal of Wilson Development, Inc.*, 94-SBE-007, Oct. 5, 1994.)²

OTA notified appellant of the potential grounds for a rehearing, but appellant’s petition for rehearing fails to show any ground for rehearing. In his petition for rehearing, appellant submits documents that were previously considered by this panel prior to our decision.³ The documents submitted by appellant do not show any error, irregularity or other potential ground for rehearing.

Appellant’s request for a rehearing is denied.

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Grant S. Thompson
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Grant S. Thompson
Administrative Law Judge

We concur:

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Sara A. Hosey
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Sara A. Hosey
Administrative Law Judge

DocuSigned by:
Michael F. Geary
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Michael F. Geary
Administrative Law Judge

¹ Office of Tax Appeals opinions, which are designated by “OTA,” are generally available for viewing at: < <https://ota.ca.gov/opinions/>>.

² State Board of Equalization opinions, designated by “SBE,” are generally available for viewing on its website: < <http://www.boe.ca.gov/legal/legalopcont.htm#boeopinion>>.

³ Appellant also states that he “want[s] a native American from [FTB] (not an immigrant)” and that FTB “needs to check for citizenship.” This frivolous and reprehensible argument appears to be based on appellant’s unfounded assumptions about the race, citizenship or national origin of FTB’s representatives.