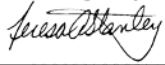


17042 referred only to exceptions created in the law. The statement is accurate, and thus the Opinion is not contrary to law.

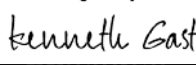
Appellants’ additional assertions contradict each other; namely, that the Opinion discounted the relevancy of the instructions, while at the same time the Opinion presented new evidence not available at the hearing by referring to a statement in the instructions booklet. In the first instance, appellants appear to claim there was insufficient evidence to justify the outcome. However, a rehearing may not be granted on the grounds of insufficiency of the evidence unless, after weighing the evidence, we are convinced from the entire record that a different Opinion should have been reached. (Cal. Code Civ. Proc., § 657.) The evidence presented at the hearing shows that while appellants qualified for the senior household credit in several respects, appellants conceded that they were married. Thus, appellants did not meet the requirement that a head of household must be an unmarried individual. Thus, the Opinion is not based on insufficient evidence.

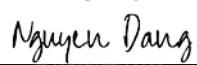
With respect to appellants’ final argument that there was “new evidence” presented, we note that the instructions were presented at the hearing and entered into evidence. The standard for determining whether newly discovered evidence warrants a rehearing is that it must be relevant evidence, which the party could not have reasonably discovered and provided prior to the issuance of the written opinion. (*Appeal of Do, supra.*) Appellants could have, and did, discover the instructions prior to the hearing. The instructions are therefore not new evidence, and the use of that evidence in the Opinion does not warrant a rehearing.

For the foregoing reasons, appellants’ petition is hereby denied.

DocuSigned by:

0CC8C8ACCC8A44D
Teresa A. Stanley
Administrative Law Judge

We concur:

DocuSigned by:

FD75A3138CB34C2...
Kenneth Gast
Administrative Law Judge

DocuSigned by:

4D465973FB44469...
Nguyen Dang
Administrative Law Judge