

OFFICE OF TAX APPEALS
STATE OF CALIFORNIA

In the Matter of the Appeal of:) OTA Case No. 19054790
N. STEL)
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OPINION ON PETITION FOR REHEARING

Representing the Parties:

For Appellant: N. Stel
For Respondent: Sarah J. Fassett, Tax Counsel

E. S. EWING, Administrative Law Judge: On February 28, 2020, this panel issued an opinion sustaining Franchise Tax Board’s (FTB) action proposing additional tax of \$3,901, plus interest, for the 2013 tax year. Upon consideration of appellant’s petition for rehearing (Petition), we conclude that the grounds set forth therein do not meet the requirements for a rehearing under California Code of Regulations, title 18, section 30604.

A rehearing may be granted where one of the following grounds exist and the rights of the filing party (here, appellant) are materially affected: (a) an irregularity in the appeal proceedings which occurred prior to issuance of the written opinion and prevented fair consideration of the appeal; (b) 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; (c) newly discovered, relevant evidence, which the filing party could not have reasonably discovered and provided prior to issuance of the written opinion; (d) insufficient evidence to justify the written opinion or the opinion is contrary to law; or (e) an error in law. (Cal. Code Regs., tit. 18, § 30604(a)–(e).)

Appellant asserts that a rehearing is warranted based on essentially the same arguments previously presented on appeal – i.e., that appellant was not provided with proper notice of FTB’s proposed assessment and that FTB’s proposed assessment is barred by the statute of limitations. However, we have addressed these arguments in our opinion, and, upon review, do

not find the determinations in that opinion to be contrary to law. Appellant’s dissatisfaction with the opinion and attempt to reargue the same issues do not constitute grounds for a rehearing.

(*Appeal of Smith*, 2018-OTA-154P.)

Accordingly, appellant’s Petition is hereby denied.

DocuSigned by:
Elliott Scott Ewing
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Elliott Scott Ewing
Administrative Law Judge

We concur:

DocuSigned by:
Kenneth Gast
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Kenneth Gast
Administrative Law Judge

DocuSigned by:
John O Johnson
873D9797B9E64E1
John O. Johnson
Administrative Law Judge

Date Issued: 6/24/2020