


“unsupported by any substantial evidence.” (*Appeal of Graham and Smith*, 2018-OTA-154P, citing *Sanchez-Corea v. Bank of America* (1985) 38 Cal.3d 892, 906 (*Sanchez-Corea*)). This requires a review of the opinion to indulge “in all legitimate and reasonable inferences” to uphold the opinion. (*Sanchez-Corea, supra*, 38 Cal.3d at p. 907.) The relevant question is not over the quality or nature of the reasoning behind the opinion, but whether the opinion can or cannot be valid according to the law. (*Appeal of NASSCO Holdings, Inc.* (2010-SBE-001) 2010 WL 5626976.) In our review, we consider the evidence in the light most favorable to the prevailing party (here, FTB). (*Sanchez-Corea, supra*, 38 Cal.3d at p. 907.)


In the petition for rehearing, appellant rehashes arguments OTA already addressed. Appellant has raised nothing new to support her position that OTA’s opinion was not based on law. Substantial evidence in the record supported OTA’s conclusion that appellant earned wage income that was subject to taxation in California, where appellant resides.

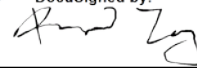
Appellant alleges misstatements in the findings of fact and in the discussion sections of our opinion. We do not believe the facts were misstated, but even if they were, no misstatement materially affected appellant’s rights and as such would not change the outcome.² To the extent that appellant has raised other arguments, they are frivolous and are rejected as well.

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

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Teresa A. Stanley
Administrative Law Judge

We concur:

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Elliott Scott Ewing
Administrative Law Judge

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Richard I. Tay
Administrative Law Judge

Date Issued: 7/8/2020

² The opinion incorrectly cited to R&TC section 30354.7, with respect to the Collection Costs Recovery Fee. The proper citation is to R&TC section 19254, which contains no provision to abate the fee based on reasonable cause.