



Appellant requested a rehearing because he wants an “opportunity to provide a Year 2012 Schedule C,” which would make a “significant difference with business deductions.” It appears appellant is recasting his argument that he is entitled to an increased deduction for costs incurred in his real estate business. However, appellant already presented this argument, and we rejected it in our original opinion. Appellant’s dissatisfaction with our decision and attempt to reargue the same issue do not constitute grounds for a rehearing. (*Appeal of Smith*, 2018-OTA-154P.)

Additionally, it appears that appellant is asserting he has newly discovered, relevant evidence that could not have been reasonably discovered and provided prior to the issuance of the written opinion. However, appellant has not shown that a Schedule C meets this requirement to warrant a rehearing. In fact, a review of the record shows that appellant had ample opportunity to provide a Schedule C prior to the issuance of the opinion. Thus, appellant is not entitled to a rehearing on this ground. (See *Appeal of Do*, 2018-OTA-002P [rehearing denied where appellant failed to show that newly produced evidence could not have been discovered and provided prior to the issuance of the opinion].)

Accordingly, appellant’s petition is hereby denied.

DocuSigned by:  
  
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Richard Tay  
Administrative Law Judge

We concur:

DocuSigned by:  
  
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Kenneth Gast  
Administrative Law Judge

DocuSigned by:  
  
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Nguyen Dang  
Administrative Law Judge

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