

OFFICE OF TAX APPEALS
STATE OF CALIFORNIA

In the Matter of the Appeal of:
F. WILSON

) OTA Case No. 19044669
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OPINION ON PETITION FOR REHEARING

Representing the Parties:

For Appellant: F. Wilson

For Respondent: Brian Werking, Tax Counsel III

A. ROSAS, Administrative Law Judge: In an opinion dated May 20, 2020 (Opinion), the Office of Tax Appeals (OTA) sustained the action of respondent Franchise Tax Board for the 2013 and 2014 tax years. Appellant F. Wilson timely filed a petition for rehearing (PFR) under 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: (a) an irregularity in the appeal proceedings which occurred prior to the issuance of the written opinion and prevented fair consideration of the appeal; (b) 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; (c) newly discovered, relevant evidence, which the party could not have reasonably discovered and provided prior to the 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); see also *Appeal of Do*, 18-OTA-002P; *Appeal of Wilson Development, Inc.* (94-SBE-007) 1994 WL 580654.)

The grounds set forth in appellant’s PFR do not meet these requirements. Appellant merely repeats the same or similar arguments and contentions made during the initial appeal, which, as set forth in the Opinion, OTA has already considered and rejected. To the extent that appellant’s PFR includes additional arguments in support of the request for a rehearing, we find

such arguments to be irrelevant and without merit. As stated in the Opinion, we did not address all of appellant’s arguments because we determined that such arguments did not warrant any discussion. This same determination applies to the irrelevant and meritless arguments that appellant now makes in the PFR. Therefore, finding no grounds to grant it, we deny appellant’s PFR.

DocuSigned by:
Alberto T. Rosas
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Alberto T. Rosas
Administrative Law Judge

We concur:

DocuSigned by:
Jeffrey I. Margolis
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Jeffrey I. Margolis
Administrative Law Judge

DocuSigned by:
E. L. Ewing
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Elliott Scott Ewing
Administrative Law Judge

Date Issued: 9/2/2020