





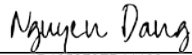
to request Prudential statements that appellant agreed to send. Appellant already submitted most of the email chain prior to the hearing. An additional email to J. Streeter from appellant informs J. Streeter that “the [P]rudential papers are on the way.” Appellant does not explain why this additional email could not have been provided prior to the issuance of the Opinion, nor how it is relevant to the determination of whether appellant was financially disabled between the statute of limitations deadline to file a claim for refund and when appellant actually filed a claim for refund in August 2018. Appellant fails to raise any other proper grounds for rehearing. Instead, appellant’s Petition is based on essentially the same arguments previously presented on appeal which were considered and rejected in the Opinion; for example, appellant continues to argue that he relied on his tax preparer to handle his liability with FTB as a result of his medical condition. Appellant’s attempt to reargue the same issue does not constitute grounds for a rehearing. (*Appeal of Smith*, 2018-OTA-154P.)

Accordingly, appellant’s Petition is hereby denied.

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Teresa A. Stanley  
Administrative Law Judge

We concur:

DocuSigned by:  
  
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Daniel K. Cho  
Administrative Law Judge

DocuSigned by:  
  
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Nguyen Dang  
Administrative Law Judge

Date Issued: 10/14/2020