
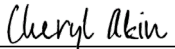


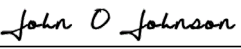
finding that the opinion is “unsupported by any substantial evidence.” (*Appeal of Martinez Steel Corporation*, 2020-OTA-074P.) The question before us on a PFR does not involve examining the quality or nature of the reasoning behind OTA’s opinion, but whether that opinion is valid according to the law. (*Ibid.*)

Here, appellants repeat the same arguments presented to OTA during the initial appeal (i.e., they assert that they relied on their accountant, who incorrectly advised them that their return had been filed). However, OTA has already addressed and rejected these arguments. Appellants’ dissatisfaction with the Opinion and attempt to reargue the same issue does not constitute grounds for a rehearing. (*Appeal of Smith*, 2018-OTA-154P.) Appellants also disagree that an ordinarily intelligent and prudent businessperson would have viewed the e-file history and acknowledgment records to confirm whether the return had been timely transmitted and accepted. However, the Opinion cites to and relies upon OTA’s precedential opinion in *Appeal of Quality Tax & Financial Services, Inc.*, 2018-OTA-130P. Accordingly, we believe the Opinion is valid according to the law and not contrary to it. For the foregoing reasons, we deny appellants’ PFR.¹

DocuSigned by:

 Huy "Mike" Le
 Administrative Law Judge

We concur:

DocuSigned by:

 Cheryl L. Akin
 Administrative Law Judge

DocuSigned by:

 John O. Johnson
 Administrative Law Judge

Date Issued: 4/21/2021

¹ Analysis under the other grounds in California Code of Regulations, title 18, section 30604(a) would also result in the denial of appellants’ PFR.