

The Opinion carefully considered appellants' contentions that they disagreed with the IRS's imposition of additional tax on settlement income and were corresponding with the IRS concerning their disagreement. The Opinion explained that appellants did not support their assertions that the settlement income should be excluded from their gross income or that they made sufficient tax payments to cover their liabilities attributable to the settlement income. The Opinion also explained that appellants' correspondence with the IRS did not show that the IRS modified or revised the federal determination upon which FTB's proposed assessment is based.

In appellants' petition, they offer no new evidence to substantiate their claims. Rather, they state that they disagree with the IRS determination and submitted additional information to the IRS in January 2023. Appellants request a new hearing and a stay of OTA proceedings until they have a response from the IRS. However, appellants concede that the IRS has not modified or revised its federal determination as of the date of their petition. Appellants' arguments are the same or similar to arguments appellants made during the original appeal. These repeated arguments, which were considered and rejected in the original Opinion, do not constitute grounds for rehearing. (*Appeal of Graham and Smith*, 2018-OTA-154P.)

Based on the foregoing, appellants have not shown grounds exist for a new hearing as required by the authorities referenced above, and appellants' petition is hereby denied.

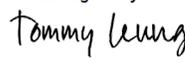
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Asaf Kletter
Administrative Law Judge

We concur:

DocuSigned by:

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Andrea L.H. Long
Administrative Law Judge

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Tommy Leung
Administrative Law Judge

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