

OFFICE OF TAX APPEALS
STATE OF CALIFORNIA

In the Matter of the Appeal of:)
T. AYROM) OTA Case No. 20056222
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OPINION ON PETITION FOR REHEARING

Representing the Parties:

For Appellant: T. Ayrom
For Respondent: Nancy E. Parker, Attorney

S. RIDENOUR, Administrative Law Judge: On June 27, 2023, the Office of Tax Appeals (OTA) issued an Opinion sustaining the action of respondent Franchise Tax Board (FTB) denying appellant’s claim for refund. In the Opinion, OTA held appellant did not establish reasonable cause for failing to make a timely payment of tax for the 2018 tax year. Appellant timely filed a petition for rehearing (petition) under Revenue and Taxation Code (R&TC) section 19334. Upon consideration of appellant’s petition, OTA concludes appellant has not established a basis for rehearing.

OTA may grant a rehearing where one of the following grounds is met and materially affects the substantial rights of the party seeking a rehearing (here, appellant): (1) an irregularity in the appeal proceedings which occurred prior to issuance of the Opinion and prevented fair consideration of the appeal; (2) an accident or surprise, occurring during the appeal proceedings and prior to the issuance of the Opinion, which ordinary caution could not have prevented; (3) newly discovered evidence, material to the appeal, which the party could not have reasonably discovered and provided prior to issuance of the Opinion; (4) insufficient evidence to justify the Opinion; (5) the Opinion is contrary to law; or (6) an error in law in the OTA appeals hearing or proceeding. (Cal. Code Regs., tit. 18, § 30604(a)(1)-(6); *Appeal of Do*, 2018-OTA-002P.)

In his petition, appellant raises the same arguments he raised in the underlying appeal, which OTA considered and discussed in the Opinion. Specifically, appellant argues that it took

him over a year to locate an experienced tax professional to prepare his tax return, and appellant was experiencing financial difficulties. OTA has already addressed and rejected appellant’s arguments in the Opinion. Appellant’s dissatisfaction with the Opinion and attempt to reargue the same issue does not constitute grounds for a rehearing. (*Appeal of Smith*, 2018-OTA-154P.)

Accordingly, appellant’s petition is denied.

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Sheriene Anne Ridenour
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Sheriene Anne Ridenour
Administrative Law Judge

We concur:

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Huy “Mike” Le
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Huy “Mike” Le
Administrative Law Judge

DocuSigned by:
Lauren Katagihara
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Lauren Katagihara
Administrative Law Judge

Date Issued: 1/10/2024