

OTA appeals hearing or proceeding. (Cal. Code Regs., tit. 18, § 30604(a)(1)-(6); *Appeal of Do*, 2018-OTA-002P.)

Appellants’ petition fails to identify any of these grounds for a rehearing. Instead, the petition reiterates appellants’ assertions from appellants’ initial appeal letter that “profits and losses of S Corporations are not reflected in taxation.” OTA reviewed these assertions in the initial appeal and sustained respondent’s action. Appellants have not provided any arguments or evidence that would support a rehearing. Appellants’ dissatisfaction with the Opinion does not constitute grounds for a rehearing. (*Appeal of Graham and Smith*, 2018-OTA-154P.)

Accordingly, appellants have not established grounds for a new hearing, and their petition is denied.

DocuSigned by:
Natasha Ralston
25F8FE08FF56478...
Natasha Ralston
Administrative Law Judge

We concur:

DocuSigned by:
Eddy Y. H. Lam
1EAB8BDA3324477...
Eddy Y.H. Lam
Administrative Law Judge

DocuSigned by:
Teresa A. Stanley
0CC6C6ACCC6A44D...
Teresa A. Stanley
Administrative Law Judge

Date Issued: 4/5/2024