

OFFICE OF TAX APPEALS
STATE OF CALIFORNIA

In the Matter of the Appeal of:) OTA Case No. 20066245
T. LAW AND)
D. LAW)
_____)

OPINION ON PETITION FOR REHEARING

Representing the Parties:

For Appellants: T. Law
D. Law

For Respondent: Ariana Macedo, Graduate Legal Assistant

For Office of Tax Appeals: Nguyen Dang, Attorney


J. LAMBERT, Administrative Law Judge: On June 13, 2024, the Office of Tax Appeals (OTA) issued an Opinion sustaining the Franchise Tax Board’s action proposing additional tax of \$25,378.70 and applicable interest for the 2015 tax year. T. Law and D. Law (appellants) filed a timely petition for rehearing (PFR) pursuant to Revenue and Taxation Code (R&TC) section 19048.

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: (1) an irregularity in the proceedings that prevented the fair consideration of the appeal; (2) an accident or surprise that occurred, which ordinary caution could not have prevented; (3) newly discovered, material evidence, which the filing party could not have reasonably discovered and provided prior to issuance of the written Opinion; (4) insufficient evidence to justify the written Opinion; (5) the Opinion is contrary to law; or (6) an error in law that occurred during the appeals hearing or proceeding. (Cal. Code Regs., tit. 18, § 30604(a)(1)-(6); *Appeal of Do*, 2018-OTA-002P.)

Appellants argue that a rehearing is warranted based on the same arguments and evidence which were previously considered and addressed in the Opinion. Appellants further offer to provide additional records pertaining to the 2015 tax year in support of their arguments. However, appellants do not provide such documentation, and it does not permit a dissatisfied


party a second opportunity to reargue the issue or to provide new evidence which could have been submitted for OTA’s consideration prior to the issuance of the Opinion. (*Appeal of Graham and Smith*, 2018-OTA-154P; *Appeal of Le Beau*, 2018-OTA-061P.)

Accordingly, appellants’ PFR is denied.


Signed by:

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Josh Lambert
Administrative Law Judge

We concur:

Signed by:

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Seth Elsom
Hearing Officer

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Steven Kim
Administrative Law Judge

Date Issued: 9/19/2024