

OFFICE OF TAX APPEALS
STATE OF CALIFORNIA

In the Matter of the Appeal of:)	OTA Case No. 231215013
A. SOERJOHADI AND)	
S. SOERJOHADI)	
)	
)	

OPINION ON PETITION FOR REHEARING

Representing the Parties:

For Appellants:	Winston Gunawan, E.A.
For Respondent:	Caitlin S. Russo, Legal Analyst

V. LONG, Administrative Law Judge: On August 21, 2024, the Office of Tax Appeals (OTA) issued an Opinion sustaining the action of respondent Franchise Tax Board (FTB) denying appellants' claims for refund. In the Opinion, OTA held that appellants' claims for refund for the 2016, 2017, and 2018 tax years were barred by the statute of limitations.

On September 18, 2024, appellants timely filed a petition for rehearing (petition) with OTA under Revenue and Taxation Code (R&TC) section 19334 and requested that OTA recalculate the amount of tax due and allow at least 50 percent of appellants' claims for refund. Upon consideration of appellants' petition, OTA concludes that the ground(s) set forth in this petition do not constitute a basis for granting a new hearing.

OTA will grant a rehearing where one of the following grounds for a rehearing exists and materially affects the substantial rights of the party seeking a rehearing: (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 Shanahan*, 2024-OTA-040P.)

Appellants' petition does not set forth specific grounds for a new hearing, but requests reconsideration based on essentially the same arguments as previously presented on appeal - namely, that appellants' tax liability should be recalculated, and that appellants' claims for refund should be allowed. Appellants' petition requests that OTA review the tax calculations, allow additional basis, and allow at least 50 percent of appellants' claims for refund to alleviate the economic burden on appellants.

OTA finds these arguments do not satisfy any of the grounds set forth above for granting a rehearing. Appellants' dissatisfaction with the Opinion and attempt to reargue the same issue does not constitute a valid basis for a rehearing. (*Appeal of Graham and Smith*, 2018-OTA-154P.) Accordingly, appellants' petition is denied.

Signed by:



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Veronica I. Long
Administrative Law Judge

We concur:

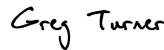
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Seth Elsom
Hearing Officer

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Greg Turner
Administrative Law JudgeDate Issued: 12/4/2024