




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.)

Here, appellants' contention that their tax preparer misidentified their vehicle on their 2019 tax return does not entitle them to a rehearing under any of the six grounds described above.² Accordingly, appellant's petition for rehearing is denied.

DocuSigned by:

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Andrew Wong
Administrative Law Judge

We concur:

Signed by:

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Seth Elsom
Hearing Officer

DocuSigned by:

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Tommy Leung
Administrative Law Judge

Date Issued: 4/23/2025

² An incorrect VIN is irrelevant to the merits of appellants' appeal. To reiterate, OTA's Opinion denied appellants' appeal and sustained FTB's action because appellants did not purchase the vehicle for which they claimed an LEV credit within the period 1991 through 1995, and no credit carryover was available per former R&TC section 17052.11.