



Appellants do not specifically state which of the above six grounds is the basis for their petition. Rather, appellants contend that they provided all the necessary support for their claimed charitable contribution deduction and assert that diligence was not exercised by OTA in reviewing and validating their documentation. The Opinion, however, addressed all the evidence provided by appellants and found that, with the exception of a \$100 computational error, appellants did not provide credible, competent, and relevant evidence that they were entitled to additional charitable contribution deductions. Appellants did not establish that payments to individuals, magazine subscriptions, recipients with unknown acronyms or purposes, and other nonqualifying organizations were payments made to qualified organizations for qualified purposes entitling them an additional charitable contribution deduction.

Appellants' dissatisfaction with the outcome of their appeal, and their repeated assertions in this petition, do not constitute grounds for a rehearing. (*Appeal of Graham and Smith*, 2018-OTA-154P.) Accordingly, OTA finds that appellants have not demonstrated they are entitled to a rehearing.

DocuSigned by:  
*Erica Parker*  
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Erica Parker  
Hearing Officer

We concur:  
Signed by:  
*Veronica I. Long*  
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Veronica I. Long  
Administrative Law Judge

Signed by:  
*Seth Elsom*  
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Hearing Officer

Date Issued: 8/20/2025