

**OFFICE OF TAX APPEALS
STATE OF CALIFORNIA**

In the Matter of the Appeal of:)
C. COILA) OTA Case No. 240716774
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OPINION ON PETITION FOR REHEARING

Representing the Parties:

For Appellant: C. Coila
For Respondent: Eric R. Brown, Attorney

E. PARKER, Hearing Officer: On June 3, 2025, the Office of Tax Appeals (OTA) issued an Opinion sustaining the action of respondent Franchise Tax Board (FTB) proposing additional tax of \$1,760, a late filing penalty of \$440, a demand penalty of \$794.75, and a filing enforcement fee of \$108, plus applicable interest, for the 2021 tax year. In the Opinion, OTA held appellant had not shown error in FTB’s proposed assessment and that appellant’s arguments with respect to her income tax liability were frivolous.

Appellant timely filed a petition for rehearing (petition) with OTA under Revenue and Taxation Code (R&TC) section 19048. Upon consideration of appellant’s 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 (here, appellant) 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.)

Appellant’s petition fails to identify any of the above grounds for rehearing. Instead, appellant appears to assert that OTA misused her trademarked name in its written Opinion and does not have the authority to administer the tax appeal. However, OTA is vested with all of the duties, powers, and responsibilities necessary or appropriate to conduct appeals hearings and issue a written opinion for each appeal decided. (Gov. Code, §§ 15672, 15674.) Therefore, appellant’s argument does not establish a valid ground for rehearing and is without merit.

OTA has already addressed and rejected appellant’s arguments in the Opinion as frivolous and without merit. (See *Appeal of Balch*, 2018-OTA-159P.) Appellant’s dissatisfaction with the Opinion does not constitute grounds for a rehearing. (*Appeal of Graham and Smith*, 2018-OTA-154P.)

Accordingly, appellant’s petition is denied.

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Erica Parker
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Erica Parker
Hearing Officer

We concur:

Signed by:
Kim Wilson
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Kim Wilson
Hearing Officer

Signed by:
Suzanne B. Brown
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Suzanne B. Brown
Administrative Law Judge

Date Issued: 9/18/2025