

**OFFICE OF TAX APPEALS**  
**STATE OF CALIFORNIA**

In the Matter of the Appeal of: )  
**J. TATOM AND** ) OTA Case No.: 240115066  
**R. MINETTO** )  
\_\_\_\_\_ )

**OPINION ON PETITION FOR REHEARING**

Representing the Parties:


For Appellants: Michael Watson, Enrolled Agent  
For Respondent: Tristen Thalhuber, Attorney


J. LAMBERT, Administrative Law Judge: On June 11, 2025, the Office of Tax Appeals (OTA) issued an Opinion in the matter of the appeal of J. Tatom and R. Minetto (appellants). The Opinion sustained respondent Franchise Tax Board’s (FTB’s) action proposing additional tax of \$17,596.56 and applicable interest for the 2018 tax year, which was based on a federal determination.

Appellants timely filed a petition for rehearing (PFR). Pursuant to California Code of Regulations, title 18, (Regulation) section 30604(a)(1)-(6), OTA will grant a rehearing where one of the following grounds 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.

Appellants assert that the federal determination is currently under appeal with the IRS, and that they are waiting for a response. Appellants provide the same or similar arguments that were considered and rejected in the Opinion, and which OTA continues to find to be unpersuasive. (See *Appeal of Graham and Smith*, 2018-OTA-154P.) As stated in the Opinion, appellants provide no evidence of a pending IRS action or that the IRS reduced or cancelled its determination. Further, appellants’ 2018 federal account transcript shows that the federal

adjustments have not been reduced or cancelled. Appellants have also not shown, regardless of the federal determination, that FTB’s proposed assessment is in error. Appellants have not established that any ground exists to warrant a rehearing. Therefore, appellants’ PFR is denied.

Signed by:  
  
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Josh Lambert  
Administrative Law Judge

We concur:  
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Veronica I. Long  
Administrative Law Judge

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Josh Aldrich  
Administrative Law Judge

Date Issued: 12/2/2025