



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Wednesday, April 21, 2021, 10:00 a.m.
Virtual Hearings

(Agenda updated as of 04/5/21, 1:45 p.m.)

Franchise and Income Tax Appeals Hearing

K. Raza and S. Raza, 20076361

Panel Lead: Natasha Ralston

Panel Members: Mike Le

Nguyen Dang

Appearing for Taxpayer: S. Raza, Taxpayer

Appearing for Franchise Tax Board: Gi Nam, Tax Counsel

Cynthia Kent, Tax Counsel

Issues: Whether appellants have established that their failure to timely pay was due to reasonable cause and whether appellants have established a basis to abate the estimated tax penalty.

1:00pm Session

Business Tax Appeals Hearing

Pomona Valley Community Hospital, LTD., 20056171

Panel Lead: Suzanne Brown

Panel Members: Joshua Lambert

Andrew Wong

Appearing for Taxpayer: Brian Nisenholtz, Representative

Stan Pincura, Representative

Appearing for Department of

Tax and Fee Administration:

Jarett Noble, Tax Counsel

Randy Suazo, Hearing Representative

Scott Claremon, Tax Counsel

Issues: Whether two purchases of software from 3M should be regarded as errors for the purpose of computing the percentage of use tax paid to vendors in error; and, whether appellant's purchase of the EsophyX System was exempt from use tax.



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The following case was removed from this agenda:

G. Heiser, 20056153

Taxpayer requested deferral of this case

The hearing location is accessible to people with disabilities. Please contact Mike Singh at (916)216-0097, or email Mike.Singh@ota.ca.gov if you require special assistance.

Note: The above case description is intended simply to inform the public and the press as to the general subject matter of the case. The description does not necessarily define the specific issues that will be addressed at the hearing.