



State of California  
Office of Tax Appeals

---

**Agenda**

Office of Tax Appeals Hearings  
Tuesday, August 17, 2021, 10:00 a.m.  
Virtual Hearings

(Agenda updated as of 08/12/21, 4:20 p.m.)

**Franchise and Income Tax Appeals Hearings**

R. Menghani, 20096625

Panel Lead:

Andrea Long

Panel Members:

Alberto Rosas

Daniel Cho

Appearing for Taxpayer:

R. Menghani, Taxpayer

Appearing for Franchise Tax Board:

Noel Garcia, Tax Counsel

Ellen Swain, Tax Counsel

Issue: Whether the late-filing penalty and interest should be abated due to reasonable cause.

K. Panda and M. Panda, 20127088

Panel Lead:

Elliott Scott Ewing

Panel Members:

Natasha Ralston

Tommy Leung

Appearing for Taxpayer:

K. Panda, Taxpayer

Appearing for Franchise Tax Board:

Phillip C. Klean, Tax Counsel

Ellen Swain, Tax Counsel

Issue: Whether 50 percent of appellant husband's out-of-state income should be added to appellant-wife's California income as community property for the 2015 tax year because Mrs. Panda was domiciled in California during the tax year.



State of California  
Office of Tax Appeals

---

**1:00 p.m. Session**

**Franchise and Income Tax Appeals Hearing**

M. Alonso, Jr., 20025879

Panel Lead:

Mike Le

Panel Members:

Alberto Rosas

Andrew Wong

Appearing for Taxpayer:

M. Alonso, Jr., Taxpayer

Appearing for Franchise Tax Board:

Sarah Fassett, Tax Counsel

Cynthia Kent, Tax Counsel

Issue: Whether appellant qualifies for the Head of Household filing status for the 2018 tax year.

The following case was removed from this agenda:

J. Gallinetti, Inc., 19105358

Taxpayer requested a postponement.

The hearing location is accessible to people with disabilities. Please contact Mike Singh at (916)216-0097, or email [Mike.Singh@ota.ca.gov](mailto: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.