



**Agenda**

Office of Tax Appeals Hearings  
Wednesday August 25, 2021, 10:00 a.m.  
Virtual Hearings

(Agenda updated as of 08/23/21, 12:26 p.m.)

**Business Tax Appeals Hearing**

~~CyberAnnex Corporation, 19075030~~

~~Panel Lead: \_\_\_\_\_ Andrew Wong~~

~~Panel Members: \_\_\_\_\_ Suzanne Brown~~

~~\_\_\_\_\_ Keith Long~~

~~Appearing for Taxpayer: \_\_\_\_\_ Arman Aminloo, Representative~~

~~Appearing for Department of~~

~~Tax and Fee Administration: \_\_\_\_\_ Chad Bacchus, Tax Counsel~~

~~\_\_\_\_\_ Stephen Smith, Tax Counsel~~

~~\_\_\_\_\_ Jason Parker, Hearing Representative~~

~~Issues: Whether adjustments are warranted to the audited amount of unreported taxable sales, and whether appellant has established that relief of the penalty for failing to file a return is warranted.~~

**Franchise and Income Tax Appeals Hearing**

J. Achabal and A. Behrensmeyer, 20116970

Panel Lead: \_\_\_\_\_ Natasha Ralston

Panel Members: \_\_\_\_\_ Sheriene Ridenour

\_\_\_\_\_ Tommy Leung

Appearing for Taxpayer: \_\_\_\_\_ H. Robert Tracy, Representative

Appearing for Franchise Tax Board: \_\_\_\_\_ Gi Jung Nam, Tax Counsel

\_\_\_\_\_ Ellen Swain, Tax Counsel

Issue: Whether appellants' failure to timely pay their 2019 taxes was due to reasonable cause.



**1:00 pm Session**

**Business Tax Appeals Hearing**

S. Eichler, 18232551

Panel Lead:

Sheriene Ridenour

Panel Members:

Joshua Lambert

Suzanne Brown

Appearing for Taxpayer:

S. Eichler, Taxpayer

Appearing for Department of

Tax and Fee Administration:

Courtney Daniels, Tax Counsel

Stephen Smith, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether appellant is personally liable under Revenue and Taxation Code (R&TC) section 6829 for Hauswise, LLC's (Hausewise) unpaid sales and use tax liabilities for the liability period of July 1, 2008, through June 30, 2009; whether relief of the penalties asserted against Hauswise is warranted; and, whether relief of interest is warranted.

**Franchise and Income Tax Appeals Hearing**

R. Garcia and M. Garcia, 20076335

Panel Lead:

John Johnson

Panel Members:

Sheriene Ridenour

Tommy Leung

Appearing for Taxpayer:

Lester Marston, Attorney

Lydia Turanchik, Attorney

Appearing for Franchise Tax Board:

Maria Brosterhous, Tax Counsel

Christopher Tuttle, Tax Counsel

Issue: Whether the Office of Tax Appeals has jurisdiction over specific issues relating to (1) constitutional arguments, (2) federal preemption arguments, (3) the "Colville apportionment" issue, and (4) and an underground regulation / APA issue.

The following cases were removed from this agenda:

Nena's Mexican Cuisine, et. al, 20096648, 20096649  
CyberAnnex Corporation, 19075030

Taxpayer requested a postponement.  
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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.