



Agenda

Office of Tax Appeals Hearings
Wednesday, September 22, 2021, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 09/17/21, 10:30 a.m.)

Business Tax Appeals Hearing

~~E. Damadian, P. Zerounian and C. Nasser, 18093766~~

Panel Lead: _____ Suzanne Brown

Panel Members: _____ Joshua Lambert

_____ Sara Hosey

Appearing for Taxpayer: _____ Mitchell Stradford, Representative

Appearing for Department of

Tax and Fee Administration: _____ Randy Suazo, Hearing Representative

_____ Kevin Smith, Tax Counsel

_____ Jason Parker, Hearing Representative

~~Issue: Whether further adjustments are warranted to the audited understatement of reported taxable sales for the liability period of January 1, 2009, through December 31, 2011.~~

1:00 p.m. Session

Franchise and Income Tax Appeals Hearing

J. Lee and V. Lee, 19105396

Panel Lead: Alberto Rosas

Panel Members: Tommy Leung

John Johnson

Appearing for Taxpayer: Dan Lo, Representative

Appearing for Franchise Tax Board: Sarah J. Fassett, Tax Counsel

Eric A. Yadao, Tax Counsel

Issues: Whether appellants established reasonable cause to abate the late-filing penalty; and whether appellants established reasonable cause to abate the demand penalty.



State of California Office of Tax Appeals

The following cases were removed from this agenda:

A. Wilson, 20015754	Taxpayer requested a postponement
R. Morris, 18093839	Taxpayer requested a postponement
AMMM Corp., 19034417	Taxpayer waived hearing.
E. Damadian, P. Zerounian and	Hearing Postponed.
C. Nasser, 18093766	

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.