



Agenda

Office of Tax Appeals Hearings
Wednesday, January 26, 2022, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 1/14/22, 3:25 p.m.)

Franchise and Income Tax Appeals Hearings

P. Binns, 21078200

Panel Lead:

Teresa Stanley

Panel Members:

Natasha Ralston

Tommy Leung

Appearing for Taxpayer:

LaQuanna McDowell, Representative

Appearing for Franchise Tax Board:

Bradley Coutinho, Tax Counsel

Ellen Swain, Tax Counsel

Issues: Whether appellant established a basis to abate various penalties and fees for taxable years 2013-2015 and 2017-2018.

1:00 p.m. Session

C. Gottstein, 18011452, 18011450,
&18011448

Panel Lead:

Joshua Lambert

Panel Members:

Elliott Scott Ewing

Teresa Stanley

Appearing for Taxpayer:

C. Gottstein, Taxpayer

Appearing for Franchise Tax Board:

David Muradyan, Tax Counsel

Nancy Parker, Tax Counsel

Issues: Whether appellant demonstrated error in the proposed assessments for the 2012, 2013, and 2014 tax years; whether the demand penalties should be abated for the 2013 and 2014 tax years; whether the late filing penalties should be abated for the 2012 through 2014 tax years; whether the filing enforcement cost recovery fees for the 2013 and 2014 can be abated; whether interest should be abated; and, whether OTA has jurisdiction to consider appellants' request for reimbursement of charges or fees pursuant to Revenue and Taxation Code (R&TC) section 21018 and, if so, whether any remedy should be provided.



State of California
Office of Tax Appeals

K. Babaoff and S. Babaoff, 19125534

Panel Lead:

Amanda Vassigh

Panel Members:

Richard Tay

Joshua Lambert

Appearing for Taxpayer:

Robert Corbin, Representative

Eric Blau, Representative

K. Babaoff, Taxpayer

Appearing for Franchise Tax Board: David Hunter, Tax Counsel

Issues: Whether appellants have shown they are entitled to a claimed capital loss of \$3,250,000 and whether appellants are liable for the accuracy-related penalty.

The following case was removed from this agenda:

J. Leddington, 20035987

During OTA review the FTB conceded the entire amount at issue.

The hearing location is accessible to people with disabilities. Please contact Marina Salazar at (916)926-1185, or email Marina.Salazar@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.