



Agenda

Office of Tax Appeals Hearings
Wednesday, March 23, 2022, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 03/16/22, 1:35 p.m.)

Franchise and Income Tax Appeals Hearings

L. Klein and J. Klein, 19034436

Panel Lead:

Teresa Stanley

Panel Members:

Cheryl Akin

Sheriene Ridenour

Appearing for Taxpayer:

McKenna Clark, Representative

Appearing for Franchise Tax Board: Joel Smith, Tax Counsel

Issue: Whether appellants have established error in Respondent's proposed assessment of additional tax, which is based on adjustments made by the IRS.

G. Cohen, 21067933

Panel Lead:

Kenneth Gast

Panel Members:

Sheriene Ridenour

Tommy Leung

Appearing for Taxpayer:

Gabriel, Representative

Tony Navarro, Representative

Appearing for Franchise Tax Board: Christopher Tuttle, Tax Counsel

Maria Brosterhous, Tax Counsel

Issues: Whether appellant has shown that Respondent improperly denied appellant's refund claim for the 2017 tax year.



1:00 p.m. Session

Franchise and Income Tax Appeals Hearings

C. Baskin and J. Fernstrom, 21017142

Panel Lead: Cheryl Akin
Panel Members: Teresa Stanley
Andrea Long
Appearing for Taxpayer: C. Baskin, Taxpayer
Appearing for Franchise Tax Board: Alisa Pinarbasi, Tax Counsel
Maria Brosterhous, Tax Counsel

Issues: Whether appellants have established reasonable cause to abate the late-payment penalty for the 2019 tax year and whether appellants have demonstrated that they are entitled to an abatement of the underpayment of estimated tax penalty for the 2019 tax year.

S. Epstein, 21017149

Panel Lead: Joshua Lambert
Panel Members: Ovsep Akopchikyan
Cheryl Akin
Appearing for Taxpayer: Arish Gill, Representative
S. Epstein, Witness
Appearing for Franchise Tax Board: Bradley Coutinho, Tax Counsel
Ellen Swain, Tax Counsel

Issue: Whether the late payment penalty should be abated for the 2019 tax year.

The following case was removed from this agenda:

D. Holm, 21037491 Taxpayer requested a postponement.

The hearing location is accessible to people with disabilities. Please contact Nia Vaughan at (916)926-3048, or email Nia.Vaughan@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.