



Agenda

Office of Tax Appeals Hearings
Wednesday, March 30, 2022, 1:00 p.m.
Virtual Hearing

(Agenda updated as of 03/30/22, 10:56 a.m.)

Franchise and Income Tax Appeals Hearings

D. Cochran, 20106859

Panel Lead: _____ John Johnson

Panel Members: _____ Amanda Vassigh
_____ Asaf Kletter

Appearing for Taxpayer: _____ Frederick E. Davis Jr., Representative
_____ Erica Qian Zhang, Representative
_____ Jyoti Iyer, Representative

Appearing for Franchise Tax Board: _____ Leoangelo Cristobal, Tax Counsel
_____ Maria Brosterhous, Tax Counsel

~~Issue: Whether appellant has shown that interest should be abated or that respondent has otherwise erred in its calculation of interest for the years at issue.~~

1:00 p.m. Session

1 Stop Pool Pros #5, Inc., 21057872

Panel Lead: _____ Mike Le

Panel Members: _____ Natasha Ralston
_____ Andrew Wong

Appearing for Taxpayer: _____ Brian A. Bentson, Representative

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

Issue: Whether appellant has established reasonable cause to abate the late payment penalty for the 2019 tax year.



State of California Office of Tax Appeals

The following cases were removed from this agenda:

D. Cochran, 20106859	During OTA review, appellant and FTB reached an agreement.
B. Dube, 21067904	Taxpayer waived hearing.
M. A. Halaweh, 19095281	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.