



Agenda

Office of Tax Appeals Hearings
Wednesday, April 13, 2022, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 04/08/22, 11:57 a.m.)

Franchise and Income Tax Appeals Hearing

A. Cherkasky, 19054781

Panel Lead:

Cheryl Akin

Panel Members:

Richard Tay

Andrew Wong

Appearing for Taxpayer:

A. Cherkasky, Taxpayer

C. Cherkasky, Taxpayer

Appearing for Franchise Tax Board:

Eric Brown, Tax Counsel

Maria Brosterhous, Tax Counsel

Issue: Whether appellant has established reasonable cause for the abatement of the late-filing penalty for the 2015 tax year.

1:00 p.m. Session

~~R. Lengua and P. Lengua, 20096632~~

~~Panel Lead: Kenny Gast~~

~~Panel Members: Andrew Wong~~

~~Cheryl Akin~~

~~Appearing for Taxpayer: R. Lengua, Taxpayer~~

~~P. Lengua, Taxpayer~~

~~Appearing for Franchise Tax Board: Marguerite Mosnier, Tax Counsel~~

~~Issues: Whether appellants have shown the amnesty penalties should be abated; whether appellants have shown reasonable cause to abate the late-filing penalties; whether appellants have shown reasonable cause to abate the notice and demand penalties; whether appellants have shown interest should be abated; and, whether appellants have shown the filing enforcement fees, collection cost recovery fee, and lien fees should be abated.~~



State of California
Office of Tax Appeals

The following cases were removed from this agenda:

G. Ramirez and P. Ramirez, 18103890	Taxpayers requested a postponement.
R. Schotts, Jr., 18083595 and A. Schotts, 18083605	Taxpayers requested a postponement.
R. Lengua and P. Lengua, 20096632	Taxpayers 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.