



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Wednesday, June 15, 2022, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 06/07/22, 11:51 a.m.)

Franchise and Income Tax Appeals Hearing

D. Fusi, 20035916

Panel Lead:

Joshua Lambert

Panel Members:

Richard Tay

Daniel Cho

Appearing for Taxpayer:

Susan Gyor, Representative

D. Fusi, Witness

Y. Kim, Witness

Appearing for Franchise Tax Board:

Desiree Macedo, Tax Counsel

David Hunter, Tax Counsel

Issues: Whether appellant has shown error in respondent's disallowance of his reported theft loss and whether the accuracy-related penalty should be abated.

1:00 p.m. Session

Gehko, LLC, 20086567

Panel Lead:

Sara Hosey

Panel Members:

Amanda Vassigh

Daniel Cho

Appearing for Taxpayer:

Hratchia Bardakjian, Representative

Appearing for Franchise Tax Board:

Eric Brown, Tax Counsel

Eric Yadao, Tax Counsel

Issues: Whether appellant established reasonable cause to abate the Limited Liability Company (LLC) late-filing penalty for 2017; whether appellant established reasonable cause to abate the late-filing penalty for 2017; whether appellant established reasonable cause to abate the late payment penalty for 2018; and, whether appellant demonstrated that respondent erred in imposing the 10 percent LLC Fee Penalty for the 2017 and 2018 tax years.



State of California Office of Tax Appeals

The following cases were removed from this agenda:

Gehko, LLC, 20086567

Pakwan Restaurant, LLC, 18043017

R. Koh, 18114018

E. Sauer, 19054761

FTB requested a postponement.

Taxpayer requested a postponement.

CDTFA requested a postponement.

During OTA review FTB conceded the entire amount at issue.

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.