

# <u>Agenda</u>

Office of Tax Appeals Hearings Wednesday, June 29, 2022, 9:30 a.m. Virtual Hearings

(Agenda updated as of 06/28/22, 8:58 a.m.)

## Franchise and Income Tax Appeals Hearings

S. Priyadarshi and A. Priyadarshi, 2108	38419
Panel Lead:	Tommy Leung
Panel Members:	Asaf Kletter
	Sheriene Ridenour
Appearing for Taxpayer:	S. Priyadarshi, Taxpayer
Appearing for Franchise Tax Board:	Alisa Pinarbasi, Tax Counsel
	Maria Brosterhous, Tax Counsel

Issues: Whether the electronic payment penalty should be abated and whether the interest should be abated.

A. Moshe Hai and S. Moshe Hai, 21047568	
Panel Lead:	Richard Tay
Panel Members:	John Johnson
	Joshua Aldrich
Appearing for Taxpayer:	David Goral, Representative
Appearing for Franchise Tax Board:	David Muradyan, Tax Counsel
	Nancy Parker, Tax Counsel

Issue: Whether appellants have shown respondent erred in its claim for refund denial of the late filing penalty for the 2018 tax year.



### 1:00 p.m. session

### **Business Tax Appeals Hearing**

Pine Valley, LLC, 18124143	
Panel Lead:	Andrew Wong
Panel Members:	Michael Geary
	Daniel Cho
Appearing for Taxpayer:	Ronson J. Shamoun, Attorney
	Chandara Diep, Attorney
	Christopher Engelmann, Attorney
	A. Atallah, Witness
Appearing for Department of	
Tax and Fee Administration:	Randy Suazo, Hearing Representative
	Christopher Brooks, Tax Counsel
	Jason Parker, Hearing Representative

Issue: Whether adjustments are warranted to the audited understatement of reported gasoline sales.

#### Franchise and Income Tax Appeals Hearing

R. Purdie, 21119005		
Panel Lead:	Asaf Kletter	
Panel Members:	Joshua Lambert	
	- Sara Hosey	
Appearing for Taxpayer:	R. Purdie, Taxpayer	
Appearing for Franchise Tax Board:	Joel Smith, Tax Counsel	
Issues: Whether the statute of limitations bars appellant's claim for refund and if appellant's refund claim is timely, whether appellant is entitled to the claimed refund amount.		

The following case was removed from this agenda:

R. Purdie, 21119005

FTB requested this case be deferred.

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.