



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, July 26, 2022, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 07/21/22, 8:23 a.m.)

~~Franchise and Income Tax Appeals Hearing~~

~~A. Kun, 21119044~~

~~Panel Lead: Michael Geary~~

~~Appearing for Taxpayer: Zige Que, Representative~~

~~Appearing for Franchise Tax Board: Brian Werking, Tax Counsel~~

~~Issue: Whether appellant's claims for refund for the 2015 and 2016 tax years are barred by the statute of limitations.~~

Business Tax Appeals Hearing

Luosq, LLC, 21129287

Panel Lead:

Keith Long

Panel Members:

Joshua Aldrich

Andrew Kwee

Appearing for Taxpayer:

Hong Ye, Representative

Appearing for Department of

Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Kevin Smith, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether appellant has shown that any further reduction to the amount of unreported taxable sales is warranted; and whether appellant was negligent.

Franchise and Income Tax Appeals Hearing

R. Trutna, 21108825

Panel Lead:

Andrew Wong

Appearing for Taxpayer:

R. Trutna, Taxpayer

Appearing for Franchise Tax Board: Joel Smith, Tax Counsel

Issue: Whether appellant's claim for refund for the 2011 tax year is barred by the statute of limitations.



1:00 p.m. Session

Franchise and Income Tax Appeals Hearings

D. Catlin and L. Catlin, 21037387

Panel Lead:

Mike Le

Panel Members:

Sara Hosey

Joshua Lambert

Appearing for Taxpayer:

Murray Greiff, Representative

D. Catlin, Witness

Appearing for Franchise Tax Board:

Phillip Kleam, Tax Counsel

Eric Yadao, Tax Counsel

Issues: Whether appellants have established reasonable cause for the late payment of tax; and whether appellants have established a basis to abate the estimated tax penalty.

T. Gilbert, 21088441

Panel Lead:

John Johnson

Appearing for Taxpayer:

T. Gilbert, Taxpayer

Appearing for Franchise Tax Board:

Topher Tuttle, Tax Counsel

Maria Brosterhous, Tax Counsel

Issue: Whether appellant has shown error in respondent's proposed assessment for the 2015 tax year, which is based on a federal determination.

E. Gimbel, 21027226

Panel Lead:

Mike Le

Panel Members:

Daniel Cho

Amanda Vassigh

Appearing for Taxpayer:

Michael Sy, Representative

Appearing for Franchise Tax Board:

Christopher Cook, Tax Counsel

Eric Yadao, Tax Counsel

Issue: Whether appellant has established reasonable cause to abate the late payment penalty.



State of California Office of Tax Appeals

The following cases were removed from this agenda:

A. Kun, 21119044	Taxpayer withdrew appeal.
J. Kim, 21108794	Taxpayer withdrew appeal.
J. Stringfellow and R. Cope, 19054762	Taxpayers did not respond to hearing notice.

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.