



**Agenda**

Office of Tax Appeals Hearings  
Wednesday, August 31, 2022, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 08/26/22, 1:34 p.m.)

**Franchise and Income Tax Appeals Hearings**

J. Ryman, 21129382

Panel: Joshua Lambert  
Appearing for Taxpayer: J. Ryman, Taxpayer  
Appearing for Franchise Tax Board: Carolyn Kuduk, Tax Counsel  
Nancy Parker, Tax Counsel

Issue: Whether appellant's claim for refund for tax year 2014 is barred by the statute of limitations.

R. Davis, 21119170

Panel: ~~\_\_\_\_\_~~ Sheriene Ridenour  
Appearing for Taxpayer: ~~\_\_\_\_\_~~ R. Davis, Taxpayer  
Appearing for Franchise Tax Board: ~~\_\_\_\_\_~~ Paul Kim, Tax Counsel  
~~\_\_\_\_\_~~ Maria Brosterhous, Tax Counsel

~~Issues: Whether appellant has demonstrated error in respondent's proposed assessment of additional tax and whether appellant has established reasonable cause for failing to timely file his 2017 tax return.~~

J. Sams, Jr., 21129314

Panel: John Johnson  
Appearing for Taxpayer: J. Sams, Jr., Taxpayer  
Appearing for Franchise Tax Board: Noel Garcia, Tax Counsel  
Nancy Parker, Tax Counsel

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



**1:00 p.m. Session**

A. Purdon, 20116947

Panel Lead: \_\_\_\_\_ Amanda Vassigh

Panel Members: \_\_\_\_\_ Sara Hosey

\_\_\_\_\_ Daniel Cho

Appearing for Taxpayer: \_\_\_\_\_ Daniel Heller, Attorney

\_\_\_\_\_ A. Purdon, Witness

\_\_\_\_\_ R. Purdon, Witness

Appearing for Franchise Tax Board: \_\_\_\_\_ Brian Working, Tax Counsel

\_\_\_\_\_ Nancy Parker, Tax Counsel

Issues: Whether Office of Tax Appeals (OTA) has jurisdiction over appellant's appeal requesting the return of funds levied by respondent and, if OTA has jurisdiction, whether appellant has established that the funds should be returned on the basis that they did not belong to appellant.

**Business Tax Appeals Hearing**

Heavenly Couture, Inc., 21088424

Panel Lead: \_\_\_\_\_ Andrew Kwee

Panel Members: \_\_\_\_\_ Suzanne Brown

\_\_\_\_\_ Sheriene Ridenour

Appearing for Taxpayer: \_\_\_\_\_ James Han, Representative

\_\_\_\_\_ J. Ha, Witness

Appearing for Department of

Tax and Fee Administration: \_\_\_\_\_ Mari Guzman, Tax Counsel

\_\_\_\_\_ Chad Bacchus, Tax Counsel

\_\_\_\_\_ Jason Parker, Hearing Representative

Issue: Whether claimant J. Ha is entitled to a refund for a payment he made which was applied to the account of Heavenly Couture, Inc.

The following cases were removed from this agenda:

R. Davis, 21119170 Taxpayer requested a postponement.

MS Foods, LLC, 2112372 Taxpayer requested a postponement.

S. Arzeta, 21027305 During OTA review the FTB conceded the entire amount at issue.

A. Purdon, 20116947 Taxpayer and FTB requested this case be deferred.



## State of California Office of Tax Appeals

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The hearing location is accessible to people with disabilities. Please contact Nia Vaughan at (916)926-3048, or email [Nia.Vaughan@ota.ca.gov](mailto: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.