



**Agenda**

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

(Agenda updated as of 09/14/22, 2:21 p.m.)

**Franchise and Income Tax Appeals Hearings**

R. Jimenez, 21017114

Panel Lead:

Cheryl Akin

Panel Members:

Mike Le

Ovsep Akopchikyan

Appearing for Taxpayer:

R. Jimenez, Taxpayer

Appearing for Franchise Tax Board:

Eric Yadao, Tax Counsel

Paige Chang, Tax Counsel

Issue: Whether appellant has established error in respondent's disallowance of the water conservation credit carryover for the 2016 tax year.

S. McLeod and K. McLeod, 21078228

Panel Lead:

Kenny Gast

Panel Members:

Asaf Kletter

Ovsep Akopchikyan

Appearing for Taxpayer:

Gary Howard, Representative

Samantha Kittle, Representative

Stephen Sims, Representative

Appearing for Franchise Tax Board:

Joel Smith, Tax Counsel

Eric Yadao, Tax Counsel

Issue: Whether appellants have established reasonable cause to abate the late-payment penalty for the 2019 tax year.



State of California  
Office of Tax Appeals

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**1:00 p.m. session**

R. Schotts Jr., 18083595

A. Schotts, 18083605

Panel Lead: \_\_\_\_\_ Daniel Cho

Panel Members: \_\_\_\_\_ Kenny Gast

\_\_\_\_\_ Richard Tay

Appearing for Taxpayer: \_\_\_\_\_ R. Schotts, Taxpayer

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

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

Issues: ~~Whether appellant R. Schotts, Jr. has demonstrated error in respondent's proposed assessments for the 2007 through 2010 tax years; and, whether appellant A. Schotts has demonstrated error in respondent's proposed assessments for the 2003 through 2010 tax years.~~

The following cases were removed from this agenda:

S. Mizrahi, 18010782

Taxpayer did not respond to the hearing notice.

W. Steffier, 20076326

Appellant and FTB requested deferral of this case.

R. Schotts Jr., 18083595

Taxpayers waived hearing.

A. Schotts, 18083605

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.