



State of California  
Office of Tax Appeals

**Agenda**

Office of Tax Appeals Hearings  
Tuesday, September 27, 2022, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 09/19/22, 2:28 p.m.)

**Franchise and Income Tax Appeals Hearings**

~~T. McMullen and S. McMullen, 21129310~~

~~Panel Lead: \_\_\_\_\_ Teresa Stanley~~

~~Appearing for Taxpayers: \_\_\_\_\_ T. McMullen, Taxpayer~~

~~\_\_\_\_\_ S. McMullen, Taxpayer~~

~~Appearing for Franchise Tax Board: \_\_\_\_\_ Leoangelo Cristobal, Tax Counsel~~

~~\_\_\_\_\_ Natasha Page, Tax Counsel~~

~~Issues: Whether appellants have established that their claim for refund for the 2015 taxable year is not barred by the statute of limitations. Specifically, have appellants established that the statute of limitations has been tolled due to financial disability.~~

M. Mantai, 21119168

Panel Lead: \_\_\_\_\_ Asaf Kletter

Appearing for Taxpayer: \_\_\_\_\_ M. Mantai, Taxpayer

Appearing for Franchise Tax Board: \_\_\_\_\_ Christopher Cook, Tax Counsel

\_\_\_\_\_ Natasha Page, Tax Counsel

Issue: Whether appellant has established grounds to abate the underpayment of estimated tax penalty for the 2019 tax year.

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

J. Wu, 21129284

Panel Lead: \_\_\_\_\_ Joshua Aldrich

Panel Members: \_\_\_\_\_ Natasha Ralston

\_\_\_\_\_ Suzanne Brown

Appearing for Taxpayer: \_\_\_\_\_ J. Wu, Taxpayer

Appearing for Franchise Tax Board: \_\_\_\_\_ Christopher Cook, Tax Counsel

\_\_\_\_\_ Natasha Page, Tax Counsel

Issue: Whether appellant has shown any error in respondent's proposed assessment of additional tax for the 2016 tax year, which is based on final federal determinations.



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D. Kramm, 21118951

Panel Lead:

Panel Members:

Asaf Kletter

Eddy Lam

Keith Long

Appearing for Taxpayer:

D. Kramm, Taxpayer

Appearing for Franchise Tax Board: Eric Yadao, Tax Counsel

Issue: Whether appellant has demonstrated that the statute of limitations should be tolled because of his financial disability for the 2010 through 2012 tax years.

C. Hyatt, 21078175

Panel Lead:

Panel Members:

Ovsep Akopchikyan

Sara Hosey

Sheriene Ridenour

Appearing for Taxpayer:

C. Hyatt, Taxpayer

Appearing for Franchise Tax Board: Joel Smith, Tax Counsel

Natasha Page, Tax Counsel

Issue: Whether appellant's claims for refund for the 2011, 2012, and 2013 tax years are time-barred by the statute of limitations.

The following cases were removed from this agenda:

Z. Xia and Z. Zhou, 22019443

Taxpayer did not respond to the hearing notice.

G. Olegario, 22019571

Taxpayer did not respond to the hearing notice.

S. Mitchell, 21017158

Taxpayer requested this case be postponed.

R. Kaplan, 21118939

Taxpayer requested this case be postponed.

Dash and A Handful Inc., 20127043

Taxpayer requested this case be postponed.

P. Jones and A. Jones, 220310062

Taxpayer waived hearing.

FXG Partners, Inc., 22029707

FTB requested this case be postponed.

Y. Amaria, 21119101

During OTA review the FTB conceded the entire amount at issue.

J. Khuri, 22029696

Taxpayer requested this case be postponed.

T. McMullen and S. McMullen, 21129310

Taxpayer requested this case be postponed.

J. Wu, 21129284

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](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.