



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Thursday, November 17, 2022, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 11/17/22, 5:00 p.m.)

Franchise and Income Tax Appeals Hearings

FXG Partners, Inc., 22029707

Panel Lead: Richard Tay
Appearing for Taxpayer: Sergio Medina II, Representative
Appearing for Franchise Tax Board: Carolyn Kuduk, Tax Counsel
Eric Yadao, Tax Counsel

Issue: Whether appellant has shown that respondent erred in denying appellant's claim for refund of the late filing penalty for the 2019 tax year.

M. Krauss and I. Krauss, 18011166

Panel Lead: Richard Tay
Panel Members: Joshua Lambert
Eddy Lam
Appearing for Taxpayer: Joseph B. Sprung, Representative
Appearing for Franchise Tax Board: Sonia Woodruff, Tax Counsel
Nathan Hall, Tax Counsel

Issue: Whether appellants have shown that Franchise Tax Board erred in disallowing a charitable deduction for the 2009 tax year.

1:00 p.m. Session

J. Khuri, 22029696

Panel Lead: Asaf Kletter
Panel Members: Suzanne Brown
Natasha Ralston
Appearing for Taxpayer: Abraham Reichman, Representative
Appearing for Franchise Tax Board: Sonia Woodruff, Tax Counsel
Cynthia Kent, Tax Counsel

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



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M. Bartok and S. Tanakarnkorn, 20086568

Panel Lead: Joshua Lambert

Panel Members: Asaf Kletter

Eddy Lam

Appearing for Taxpayer: M. Bartok, Taxpayer

Appearing for Franchise Tax Board: Brian Werking, Tax Counsel

Issue: Whether appellants have shown error in FTB's disallowance of an alimony deduction for the 2015 tax year.

Business Tax Appeals Hearing

~~Sham Gas Express, Inc., 21027198~~

Panel Lead: Keith Long

Panel Members: Andrew Kwee

Michael Geary

Appearing for Taxpayer: A. Jodi, Taxpayer

D. Duskin, Witness

W. De Zavala, Witness

Patrick Finnegan, Representative

Appearing for Department of

Tax and Fee Administration: Ravinder Sharma, Tax Counsel

Stephen Smith, Tax Counsel

Jason Parker, Hearing Representative

~~Issue: Whether any reduction to the measure of unreported taxable gasoline sales is warranted.~~

The following cases were removed from this agenda:

A. Cappello and L. Capello, 20116892

Taxpayer withdrew appeal.

Integrity Rebar Placers, 20035950

Taxpayer requested a postponement.

J. Khuri, 22029696

FTB requested this case be deferred.

Sham Gas Express, Inc., 21027198

Parties agreed to a postponement.

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.