



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Thursday, December 29, 2022, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 12/19/22, 11:13 a.m.)

**Franchise and Income Tax Appeals Hearings**

H. Duino, 220410272

Panel: Joshua Lambert  
Appearing for Taxpayer: H. Duino, Taxpayer  
Appearing for Franchise Tax Board: Bradley Coutinho, Tax Counsel  
Issues: Whether the late payment penalty should be abated and whether the estimated tax penalty should be abated.

Texicon Inc., 220410111

Panel: Suzanne Brown  
Appearing for Taxpayer: Barry R. DeVorzon, 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-filing penalties imposed under Revenue and Taxation Code (R&TC) section 19131 for the 2018, 2019, and 2020 tax years and under R&TC section 19172.5 for the 2017, 2018, 2019, and 2020 tax years.

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

**Business Tax Appeals Hearings**

United Thrift Stores, LLC, 19024371

Panel Lead: Joshua Aldrich  
Panel Members: Daniel Cho  
Teresa Stanley  
Appearing for Taxpayer: Jolonda Walsh, Representative  
Appearing for Department of Tax and Fee Administration: Nalan Samarawickrema, Hearing Representative  
Chad Bacchus, Tax Counsel  
Jason Parker, Hearing Representative



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Issue: Whether appellant has shown that adjustments are warranted to the audited understatement of reported taxable sales.

G. Ramirez and P. Ramirez, 18103890

Panel Lead:

Joshua Aldrich

Panel Members:

Keith Long

Andrew Wong

Appearing for Taxpayer:

G. Ramirez, Taxpayer

P. Ramirez, Taxpayer

Oscar Armijo, Representative

Appearing for Department of  
Tax and Fee Administration:

Randy Suazo, Hearing Representative

Christopher Brooks, Tax Counsel

Jason Parker, Hearing Representative

Issue: Whether appellant has shown that further adjustments are warranted to the audited understatements of reported taxable sales.

The following cases were removed from this agenda:

A. Hanuman and A. Padmanabhan, 22039851 Taxpayer withdrew appeal.

J. Donovan, 220510308 Taxpayer withdrew appeal.

E. Boyd, 21078285 Taxpayer requested 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](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.