



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Friday, January 27, 2023, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 01/23/23, 2:20 p.m.)

Franchise and Income Tax Appeals Hearings

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

~~Panel: _____ Teresa Stanley
Appearing for Taxpayer: _____ T. McMullen, Taxpayer
Appearing for Franchise Tax Board: _____ Paige Chang, Tax Counsel
_____ Cynthia Kent, 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, and whether appellants have established that the statute of limitations has been tolled due to financial disability.~~

RJRSJ Properties, LLC, 21088430

Panel Lead: Asaf Kletter
Panel Members: Tommy Leung
Veronica Long
Appearing for Taxpayer: Zachary Fisher, Representative
D. Coward, Representative
Appearing for Franchise Tax Board: Christopher Tuttle, Tax Counsel

Issue: Whether appellant has demonstrated reasonable cause to abate the late filing and late-payment penalties for the 2017 tax year.

1:00 p.m. Session

O. Gelikman and G. Fisch, 21088442

Panel: Mike Le
Appearing for Taxpayer: O. Gelikman, Taxpayer
Appearing for Franchise Tax Board: Eric Yadao, Tax Counsel

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



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C. Goldfarb, 21098546

Panel Lead:

Panel Members:

Sara Hosey

Suzanne Brown

Ovsep Akopchikyan

Appearing for Taxpayer:

C. Goldfarb, Taxpayer

Appearing for Franchise Tax Board:

Camille Dixon, Tax Counsel

Christopher Tuttle, Tax Counsel

Issue: Whether the claim for refund for the 2016 tax year is barred by the statute of limitations.

The following cases were removed from this agenda:

FS Health Systems, LLC, 21098581

Taxpayer did not respond to the hearing notice.

J. Buss, 21078276

Taxpayer did not respond to the hearing notice.

T. and S. McMullen, 21129310

Taxpayers withdrew appeal.

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.