



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Friday, February 24, 2023, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 02/23/23, 9:56 a.m.)

Franchise and Income Tax Appeals Hearings

~~F. Karakatsoulis and I. Zozulyak, 220410274~~

~~Panel Lead: _____ Amanda Vassigh~~

~~Appearing for Taxpayer: _____ K. Karakatsoulis, Taxpayer~~

~~Appearing for Franchise Tax Board: _____ Eric Brown, Tax Counsel~~

~~_____ Eric Yadao, Tax Counsel~~

~~Issues: Have appellants established reasonable cause to abate the late filing penalty; and, have appellants established grounds to show that they are entitled to the abatement of interest.~~

M. Fumagalli and R. Fumagalli, 22039828

Panel Lead: Cheryl Akin

Appearing for Taxpayer: M. Fumagalli, Taxpayer

R. Fumagalli, Taxpayer

Appearing for Franchise Tax Board: Noel Garcia, Tax Counsel

Nancy Parker, Tax Counsel

Issues: Whether appellants have shown error in FTB's proposed assessments for the 2009 and 2010 tax years which were based on final federal determinations; and, whether appellants have established a basis for the abatement of interest.

R. Li, 220510425

Panel Lead: Amanda Vassigh

Appearing for Taxpayer: R. Li, Taxpayer

Chase Moery, Representative

Appearing for Franchise Tax Board: Paige Chang, Tax Counsel

Phillip Kleam, Tax Counsel

Issue: Whether appellant has established that he timely filed his claim for refund for the 2015 tax year.



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1:00 p.m. Session

Business Tax Appeals Hearings

Koenig & Bauer, 21037464

Panel Lead:

Joshua Aldrich

Panel Members:

Suzanne Brown

Keith Long

Appearing for Taxpayer:

Rick Najjar, Representative

Colette Sutton, Representative

Gerrit Zwergel, Representative

Appearing for Department of
Tax and Fee Administration:

Jarrett Noble, Tax Counsel

Chad Bacchus, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether any further adjustments are warranted to the determined measure of unreported taxable sales; whether appellant's transportation charges are subject to tax; and, whether the disputed measure includes any other nontaxable charges (e.g., nontaxable training charges and nontaxable installation charges).

Q. Zheng, 18114030

Panel Lead:

Keith Long

Panel Members:

Joshua Aldrich

Teresa Stanley

Appearing for Taxpayer:

Linda Sung, Attorney

Appearing for Department of
Tax and Fee Administration:

Courtney Daniels, Tax Counsel

Chad Bacchus, Tax Counsel

Jason Parker, Hearing Representative

Issue: Whether appellant is liable as a successor for the unpaid sales tax liability of Don Day Inc., dba, Don Day.

The following cases were removed from this agenda:

J. Vickrey and S. Vickrey, 22039993

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

F. Karakatsoulis and I. Zozulyak, 220410274 Taxpayer withdrew appeal.



State of California Office of Tax Appeals

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.