



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Thursday, May 18, 2023, 1:00 p.m.
Virtual Hearings

(Agenda updated as of 05/12/23, 8:26 a.m.)

Franchise and Income Tax Appeals Hearings

~~S. Joo and Y. Joo, 22039884~~

~~Panel Lead: Suzanne Brown~~

~~Panel Members: Andrew Kwee~~

~~Keith Long~~

~~Appearing for Taxpayer: Harold Jung, Attorney~~

~~Appearing for Franchise Tax Board: Desiree Macedo, Tax Counsel~~

~~Natasha Page, Tax Counsel~~

~~Issues: Whether appellants have established reasonable cause for the underpayment of tax for the 2020 taxable year, such that the late payment penalty may be abated; and, whether appellants have demonstrated that they are entitled to abatement of the estimated tax penalty.~~

1:00 p.m. Session

S. Ridge and S. Ridge, 220811237

Panel Lead: Ovsep Akopchikyan

Appearing for Taxpayer: S. Ridge, Taxpayer

Appearing for Franchise Tax Board: Josh Ricafort, Tax Counsel

Eric Yadao, Tax Counsel

Issue: Whether there is reasonable cause to abate the mandatory electronic payment (e-pay) penalty for the 2021 tax year.

G. Boehm and S. Clare, 220810994

Panel Lead: Veronica Long

Panel Members: John Johnson

Cheryl Akin

Appearing for Taxpayer: John Rhind, Representative

Appearing for Franchise Tax Board: Matthew Miller, Tax Counsel

Brad Coutinho, Tax Counsel

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



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M. Register and A. Register, 220410208

Panel Lead:

Josh Lambert

Panel Members:

Joshua Aldrich

Eddy Lam

Appearing for Taxpayer:

Timothy McDonnell, Representative

Michael Wilk, Attorney

Appearing for Franchise Tax Board:

Alisa Pinarbasi, Tax Counsel

Maria Brosterhous, Tax Counsel

Issue: Whether the late filing penalty should be abated.

The following cases were removed from this agenda:

S. Joo and Y. Joo, 22039884

Taxpayers requested a postponement.

Companova LLC, 22039832

Taxpayer did not respond to the hearing notice.

M. Walters and C. Walters, 220410251

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.