



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Thursday, June 15, 2023, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 05/31/23, 11:44 a.m.)

Franchise and Income Tax Appeals Hearings

J. Stewart, 221011615

Panel Lead:

Amanda Vassigh

Appearing for Taxpayer:

J. Stewart, Taxpayer

Appearing for Franchise Tax Board:

Joel Smith, Tax Counsel

Issue: Whether the statute of limitations bars appellant's claim for refund for the 2016 tax year.

S. Flynn, 220710845

Panel Lead:

Amanda Vassigh

Appearing for Taxpayer:

S. Flynn, Taxpayer

Appearing for Franchise Tax Board:

Noel Garcia-Rosenblum, Tax Counsel

Bradley Coutinho, Tax Counsel

Issue: Whether the statute of limitations bars appellant's claims for refund for the 2014 and 2015 tax year.

R. Heft and J. Heft, 220911285

Panel Lead:

Michael Geary

Appearing for Taxpayer:

R. Heft, Taxpayer

Appearing for Franchise Tax Board:

Bradley Coutinho, Tax Counsel

Issues: Whether there is reasonable cause to abate the late-payment penalty; and, whether the estimated tax penalty should be abated.

1:00 p.m. Session

S. Desai and S. Desai, 221212063

Panel Lead:

Sara Hosey

Appearing for Taxpayer:

Richard Germic, Representative

Appearing for Franchise Tax Board:

Josh Ricafort, Tax Counsel

Eric Yadao, Tax Counsel

Issue: Whether appellants have established reasonable cause to abate the late filing penalty under Revenue and Taxation Code section 19131.



Business Tax Appeals Hearing

N S Patel Dental Corporation, 220710811

Panel Lead: Michael Geary
Panel Members: Suzanne Brown
Sheriene Ridenour
N. Patel, Taxpayer

Appearing for Taxpayer:
Appearing for Department of
Tax and Fee Administration: Kevin Smith, Tax Counsel
Jarrett Noble, Tax Counsel
Jason Parker, Hearing Representative

Issue: Whether appellant is entitled to additional adjustments to the measure of unreported purchases subject to use tax.

The following cases were removed from this agenda:

Deluxe Transport LLC, 221212103	Taxpayer waived hearing.
G. Dain and A. Dain, 221111932	Taxpayers withdrew appeal.
E. Zawaideh and M. Zawaideh, 220610540	Taxpayers withdrew appeal.
H. Lee and H. Liao, 220710952	Taxpayers requested a postponement.
F. de Guzman, 22029775	Taxpayer did not respond to the hearing notice.
D. Balazs, 19064861	Taxpayer and CDTFA requested this case be deferred.

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.