



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Thursday, August 17, 2023, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 08/16/23, 2:55 p.m.)

Franchise and Income Tax Appeals Hearings

R. Quezada Rodriguez, 230112237

Panel Lead:

Sheriene Ridenour

Panel Members:

Asaf Kletter

Amanda Vassigh

Appearing for Taxpayer:

R. Quezada Rodriguez, Taxpayer

Appearing for Franchise Tax Board:

Eric Brown, Tax Counsel

Bradley Coutinho, Tax Counsel

Issue: Whether appellant's claim for refund is barred by the statute of limitations.

W. Gelpi, 21098630

Panel Lead:

Cheryl Akin

Panel Members:

Ovsep Akopchikyan

Sheriene Ridenour

Appearing for Taxpayer:

Michael Schimmer, Attorney

Appearing for Franchise Tax Board:

Brian Miller, Tax Counsel

Peter Kwok, Tax Counsel

Issue: Whether appellant has shown that FTB erred in disallowing a portion of appellant's charitable contribution deduction.



State of California
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1:00 p.m. Session

M. Bosker-Brown, 230112349

Panel:

Keith Long

Appearing for Taxpayer:

M. Bosker-Brown, Taxpayer

Appearing for Franchise Tax Board:

Paige Change, Tax Counsel

Cynthia Kent, Tax Counsel

Issue: Whether appellant's claim for refund for the 2017 tax year is barred by the statute of limitations.

~~A. Talasaz and M. Eskandari, 220510417~~

~~Panel Lead:~~

~~Ovsep Akopchikyan~~

~~Panel Members:~~

~~Sara Hosey~~

~~Keith Long~~

~~Appearing for Taxpayer:~~

~~William Wollesen, Attorney~~

~~Appearing for Franchise Tax Board:~~

~~Alisa Pinarbasi, Tax Counsel~~

~~Maria Brosterhous, Tax Counsel~~

~~Issue: Whether FTB properly calculated the underpayment of estimated tax penalty for the 2020 tax year.~~

Business Tax Appeals Hearings

Windy Ridge, Inc., 22029734 (Closed Hearing due to Appellant's confidentiality agreement)

Panel Lead:

Suzanne Brown

Panel Members:

Sheriene Ridenour

Mike Le

Appearing for Taxpayer:

Robert Rosenstein, Attorney

Paul Evenson, Attorney

Appearing for Department of
Tax and Fee Administration:

Christopher Brooks, Tax Counsel

Nalan Samarawickrema, Hearing Representative

Jason Parker, Hearing Representative

Issues: Whether further adjustments are warranted to the audited understatements of reported taxable sales of the winery and restaurant; whether adjustments are warranted to the audited amount of unreported taxable mandatory gratuities; whether adjustments are warranted to the unreported taxable sale of a business asset; and, whether the negligence penalty was properly imposed.



State of California Office of Tax Appeals

The following cases were removed from this agenda:

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|--|----------------------------|
| A. Talasaz and M. Eskandari, 220510417 | Taxpayers withdrew appeal. |
| E. Bulichi, 220710900 | Taxpayer withdrew appeal. |
| Saloon Entertainment, LLC, 220610637 | Taxpayer 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.