

IN THE MATTER OF THE APPEAL OF: )  
 )  
K. ZARRINNAM AND S. ZARRINNAM, ) OTA No. 18124035  
 )  
 APPELLANTS. )  
\_\_\_\_\_ )

Job No. :  
42729 OTA(B)

BEFORE THE OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

IN THE MATTER OF THE APPEAL OF: )  
K. ZARRINNAM AND S. ZARRINNAM, ) OTA No. 18124035  
APPELLANTS. )  
\_\_\_\_\_ )

TRANSCRIPT OF PROCEEDINGS, taken at  
12900 Park Plaza Drive, Suite 300, Cerritos,  
California, commencing at 1:00 p.m. and  
concluding at 1:35 p.m. on Tuesday,  
July 11, 2023, reported by HANNA JENKIN,  
Hearing Reporter.

1 APPEARANCES:

2  
3 Panel Lead: ALJ KENNY GAST

4  
5 Panel Members: ALJ ASAF KLETTER  
6 ALJ SUZANNE BROWN

7  
8 For the Appellant: K. ZARRINNAM

9  
10 For the Respondent: STATE OF CALIFORNIA  
11 FRANCHISE TAX BOARD  
12 ERIC BROWN  
13 ERIC YADAO  
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I N D E X

E X H I B I T S

(Appellant's Exhibits 1-7 were received at page 6)  
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1 Cerritos, California; Tuesday, July 11, 2023

2 1:00 p.m.

3  
4  
5 JUDGE GAST: We are on the record. This is Appeal of  
6 Zarrinnam, OTA Case Number 18124035. Today is Tuesday  
7 July 11th, 2023 and the time is approximately 1:02 p.m. We  
8 are holding this hearing in person in Cerritos,  
9 California.

10 My name is Kenny Gast and with me today are  
11 Administrative Law Judges Asaf Kletter and Suzanne Brown.

12 Can the parties please identify yourself by  
13 stating your first and last name for the record, beginning  
14 with Appellant.

15 MR. ZARRINNAM: Hi. My name is Kian Zarrinnam spelled  
16 K-I-A-N, last name Zarrinnam -- Z-A-R-R-I-N-N-A-M.

17 MR. GAST: Thank you.

18 MR. BROWN: Eric Brown, California Franchise Tax Board  
19 tax counsel.

20 MR. YADAO: Good afternoon. Eric Yadao, Franchise Tax  
21 Board.

22 JUDGE GAST: Thank you, both.

23 One item I would like to first address is the  
24 Office of Tax Appeals sent out revised Notice of Panel  
25 dated June 30th, 2023. And I just want to confirm with

1 the parties that they have no objection to Judge Kletter  
2 serving on the panel for this appeal.

3 I will start with the appellant.

4 MR. ZARRINNAM: I did not get the notice, but no, I  
5 have no problem.

6 JUDGE GAST: Thank you.

7 MR. BROWN: No objection.

8 JUDGE GAST: All right. Moving on to the issues. We  
9 have three issues for this appeal, whether Appellants have  
10 shown error in FTB's proposed assessment of additional  
11 tax, which is based on a federal determination. Issue  
12 two, whether the accuracy-related penalty should be  
13 abated. And issued three, whether interest should be  
14 abated.

15 Moving on to the exhibits. With respect to the  
16 evidentiary record, Appellants have provided Exhibits 1  
17 through 7 and FTB did not object to the admissibility of  
18 these exhibits, therefore these exhibits are entered into  
19 the record.

20 (Appellant's Exhibits 1-7 were received in  
21 evidence by the Administrative Law Judge.)

22 JUDGE GAST: FTB provided Exhibits A through S.  
23 Appellants have not objected to the admissibility of these  
24 exhibits, therefore these exhibits are also entered into  
25 the record.

1 (Department's Exhibits A-S were received in  
2 evidence by the Administrative Law Judge.)

3 JUDGE GAST: All right. And now we can move on to the  
4 parties' presentations. As a reminder, from the minutes  
5 and orders Appellants will have 15 minutes, FTB will also  
6 have 15 minutes for their presentation and Appellants will  
7 have a rebuttal of 5 minutes and we can be flexible on  
8 time if we need additional time or not with testimony and  
9 things like that.

10 Any questions at this point before we start the  
11 presentations?

12 Okay. Turn it over to the taxpayer, but before I  
13 do I'm going to swear you in in case you testified to  
14 facts not in the record, so we can consider that as part  
15 of the evidentiary record.

16 So will you please raise your right hand?

17  
18 K. ZARRINNAM,  
19 Produced as a witness, and having been first duly sworn by  
20 The Administrative Law Judge, was examined and testified  
21 as follows:

22 JUDGE GAST: Please begin whenever you're ready.

23  
24 PRESENTATION

25 MR. ZARRINNAM: Good afternoon, everyone. So this has

1       been a very, very long, an extremely long process and  
2       basically what it's come down to is that I have not been  
3       able to speak with anybody from the IRS aspect all the way  
4       to the Franchise Tax Board until just recently and today,  
5       with you and individuals up there as the judges.

6               This goes back to a 2013 tax audit from the IRS  
7       of which I have tried many times to try to get ahold of  
8       the auditor and try to -- my accountant tried to get ahold  
9       of the auditor to find out the reasoning why there was a  
10      last-minute total adjustment amount from what I agreed to  
11      and I signed the notice of -- the Notice of Income Tax  
12      Examination changes, which I signed back in February 19 of  
13      2015. And that amount was, for the IRS aspect of it, it  
14      was \$81,703, not including interest and not including  
15      penalties.

16             And then I paid a check with my signature in the  
17      form and I sent it into the IRS auditor and I thought  
18      everything was fine and dandy and I was willing and able  
19      to pay the amount that was owed. Then I got a notice from  
20      the IRS stating that the amount is no longer \$81,703, it  
21      jumped up to \$95,132 and I had no idea why and therefore I  
22      started my due diligence and trying to figure all of this  
23      information out. And I asked my accountant at the time to  
24      send out e-mails, to call them, and you can see from  
25      exhibit -- Exhibit 5 that -- they are basically all in



1 order, that I was trying and trying and trying my best to  
2 try to get in contact with the IRS agent and she never  
3 responded. My accountant tried, she never responded to  
4 him, and it was just this ongoing process and nobody to  
5 speak to.

6 Eventually, after so many years, I went ahead and  
7 made an appointment with the IRS to go actually down to  
8 their office in Los Angeles and I met with an individual  
9 from that department and her name was Mrs. Burton. And I  
10 showed her all the information, I showed her all my tax  
11 examination changes, and I signed and my check that I had  
12 paid, and then she looked at the transcript and she said,  
13 "Oh, I don't see any of that." And I was like, "What do  
14 you mean you don't see any of that?" She goes, "Yeah. I  
15 don't have any of that information in your files," she  
16 said, "Let me make all the copies. Let me make a copy of  
17 all of those things."

18 And I presented all those copies to her and I  
19 thanked her for her time. And she said the next step will  
20 be to go through another, write a whole bunch of letters  
21 to the IRS, and so forth and so on. Again, I did all of  
22 that. I did my due diligence, I did everything  
23 appropriately to the best of my knowledge and again,  
24 nothing happened.

25 During this process, the IRS apparently has some

1 kind of power over the Federal Tax Board and that power is  
2 to take away money that is from the Franchise Tax Board to  
3 pay for their own liability of tax liability and that  
4 happened so many times and so many times and that's an  
5 Exhibit 6, you can see that over there.

6 In Exhibit 6, they took 9,100 from the Franchise  
7 Tax Board -- 1,401.55, 1,543, 14,298, and 22,202, without  
8 my knowledge and without me having any understanding of  
9 why they're doing this when I also would have a tax  
10 liability to the State of California, so why did they give  
11 the right to immediately take money away from the  
12 Franchise Tax Board and give it to their own debt versus  
13 it to the Franchise Tax Board, which goes to issue number  
14 two it goes to interest, it goes to penalties, it goes to  
15 all these added up numbers that just start escalating and  
16 escalating.

17 And it's like -- and there's nothing I can do.  
18 My hands are tied the IRS doesn't talk to you. You can  
19 see from Exhibit 5 where I'm talking to all of the IRS  
20 agents and I'm trying to do everything and they say you  
21 have to do everything in writing, so I write. They send  
22 back a letter a month later, they said, "Oh, well we still  
23 need more time. 60 more days." Then 60 more days come  
24 and it's like we need more time, and more time, and more  
25 time.

1           It's like -- oh, my God. We're now nine years  
2 later from this scenario and I wasn't able to speak to one  
3 person at the IRS. The IRS is the IRS, I guess. And it  
4 then transpires everything back to the Franchise Tax  
5 Board.

6           The basic issue here is that the starting point,  
7 the amount that I agreed to pay of 81,703 to the IRS,  
8 jumped to 95,000 and that in turn relays back to the  
9 Franchise Tax Board to whatever their numbers are, but if  
10 you start with the wrong number you're always going to end  
11 up with wrong numbers, no matter what you do. It's a  
12 starting point. Everything that is calculated based on  
13 all this is based on a starting point.

14          And the whole process, unfortunately, is  
15 frustrating. We had a meeting -- a prehearing with Judge  
16 Gast and the gentleman over here, Mr. Brown and Mr. Brown  
17 suggested that we do a settlement agreement -- that I was  
18 trying to do a settlement agreement to figure all this out  
19 and I've been trying with the Franchise Tax Board, with  
20 that IRS, to try to do all this stuff, but nobody wants to  
21 talk to you, nobody wants to talk to you at all. It's  
22 like, send in the information, do the thing, blah, blah,  
23 blah. Okay.

24          Mr. Brown was so courteous enough to guide me  
25 through the path to try to do that with the settlement

1 right before the prehearing. I did that, I sent in the  
2 information, and again, the Franchise Tax Board didn't  
3 respond back to me until I respond back to them. I said,  
4 "Did you guys make a decision? Is someone going to talk  
5 to me? Is someone going to hear it?" The next day I get  
6 a letter, denied. It's like -- okay. Now we're back here  
7 again and you are -- I'm sitting in front of you.

8 Again, I would like to thank Mr. Brown for  
9 helping me with that scenario. I wish that scenario would  
10 have happened many, many years back, otherwise we wouldn't  
11 have to be here, and this would have been all taken care  
12 of, and it would have been done, and the interest wouldn't  
13 have accumulated, penalties wouldn't have accumulated,  
14 none of this would have accumulated.

15 And that is just the bottom line. And with  
16 interest it's like, it seems that the way that I'm  
17 calculating interest is that interest is being charged on  
18 interest, and those are usuary issues that are within the  
19 State of California. You're not supposed to charge  
20 interest on interest. You can charge interest on the  
21 principle and then again on whatever, but not interest, on  
22 interest, on interest, on interest.

23 These are the frustrating issues that come up as  
24 a taxpayer that we have no voice, there's no due process,  
25 there's no justice, there's nothing that we can do. And

1 we are under the obligation of individuals sitting behind  
2 a desk. Unfortunately, we went through a very hard time  
3 as well through COVID-19 and obviously, everybody was  
4 going in a panic state. So there was time that was wasted  
5 there, three years of time wasted there that you couldn't  
6 get anything done, but for me interest, interest, penalty,  
7 penalty, keeps accumulating over those times. And it's  
8 like I understand it's not -- it's a difficult time, but  
9 it's also a difficult time for me as well.

10 But again, we have no due process as a taxpayer.  
11 And again, like I said, the only thing that I have to say  
12 is that if you start at the right starting point that was  
13 agreed upon in 2015 then we wouldn't even be here, we  
14 wouldn't even be talking about any of this stuff. I would  
15 have signed whatever I had to do to pay off my debt and or  
16 if I didn't have my money at that time, the Franchise Tax  
17 Board could have taken all of those funds that were  
18 available to them over the course of these years, instead  
19 of giving it to the IRS.

20 By giving it to the IRS, you tied -- the  
21 Franchise Tax Board tied my hands because I have no  
22 leverage or negotiating power to even talk to anyone.  
23 They just say, "Oh, well we are getting our money. Thank  
24 you so much," and push me down the road. It's like, if  
25 they didn't have that money then maybe they would have

1       come up and said something. I don't know.

2               Thank you for hearing me out. You're the five  
3 individuals that have heard me in nine years, besides the  
4 IRS agent, Ms. Burton, when I went to her office she heard  
5 me and she said, "Yeah. You're absolutely right. Give me  
6 all the papers and we'll try to get this organized." It  
7 never happened, unfortunately.

8               Thank you.

9               JUDGE GAST: Thank you for your presentation. I'm  
10 going turn it over to the Franchise Tax Board if they have  
11 any questions for the taxpayer.

12              MR. BROWN: No questions.

13              JUDGE GAST: Thank you.

14               I am going to then ask the panel if there's any  
15 questions. I'll start with Judge Kletter.

16              JUDGE KLETTER: This is Judge Kletter, I just want to  
17 thank the taxpayer for his presentation. I don't have any  
18 questions at this time. Thank you.

19              JUDGE GAST: And I'll also ask Judge Brown if she has  
20 any questions.

21              JUDGE BROWN: I don't think I have any questions at  
22 this time. Thank you.

23              JUDGE GAST: I don't have any questions at this time,  
24 so I will turn it over to the Franchise Tax Board who will  
25 have 15 minutes as well for their presentation.

1           Please begin when you're ready.

2  
3                               PRESENTATION

4           MR. BROWN: Thank you, Judge. I'm Eric Brown from  
5 Franchise Tax Board and with me today is Eric Yadao, also  
6 with the Franchise Tax Board.

7           I'd like to thank Mr. Zarrinnam for his courtesy  
8 throughout these proceedings and I do know it is  
9 appreciated.

10           In the present appeal, Appellants have failed to  
11 show error in the Franchise Tax Board proposed assessment  
12 of additional tax, based on federal adjustments.  
13 Appellants have failed to show the accuracy-related  
14 penalty should be abated. Appellants have failed to show  
15 the interest should be abated.

16           This is a federal action involving tax year 2013.  
17 The IRS made adjustments to appellants' tax return  
18 including assessment of additional tax and a 20 percent  
19 accuracy-related penalty. FTB conforms to federal law and  
20 issued a Notice of Proposed Assessment based on the  
21 federal adjustments, which included additional tax, a 20  
22 percent accuracy-related penalty, and interest.

23           Appellants protested and argued that the NPA is  
24 wrong because it does not reflect an agreement that  
25 appellants supposedly had negotiated with the IRS, in

1     which appellants argued they agreed to pay the IRS  
2     additional tax, but did not agree to pay the federal  
3     accuracy-related penalty or interest. Respondent issued  
4     its notice of action affirming its proposed assessment and  
5     Appellants filed their appeal.

6             Appellants have failed to show error in FTB's  
7     proposed assessment of tax. They have failed to show  
8     error in the federal adjustments or that FTB erred in  
9     proposing an assessment of tax, based on federal action.

10            Appellants argue there is error in the federal  
11     adjustment because the adjustments are supposedly  
12     inconsistent with the terms of an agreement between  
13     themselves and the IRS. However, Appellants have failed  
14     to establish the existence of any agreement with the IRS,  
15     at all.

16            Evidence offered by Appellants of an agreement  
17     with the IRS consists exclusively of handwritten  
18     interlineations and notations on a single page of a  
19     multi-page federal revenue agent's report, dated January  
20     20, 2015, sent by the IRS to Appellants.

21            Appellants' handwritten notations are dated  
22     February 19, 2015 in which Appellants supposedly  
23     communicated to the IRS that they didn't agree to  
24     assessment of an accuracy-related penalty or interest.  
25     But there is no indication that the IRS assented to or



1 even acknowledged Appellants' proposed terms and in fact,  
2 the opposite is shown, the subsequent revenue agent's  
3 report, dated February 2016, in which the IRS not only  
4 increased the amount proposed tax to be assessed, but also  
5 included the accuracy-related penalty and interest.

6 The latter report superseded the former,  
7 including the specifics of the assessment. The proposed  
8 Federal Tax Liability became final on June 6th, 2016 as  
9 reflected in the federal account transcript of Appellant's  
10 2013 tax liability. The federal transcript reflects no  
11 change in Appellant's tax liability after the IRS's  
12 assessment on June 6th, 2016.

13 The IRS imposed a 20 percent accuracy-related  
14 penalty and FTB also imposed a 20 percent accuracy-related  
15 penalty. The accuracy-related penalty is imposed when the  
16 taxpayer understates tax in an amount that exceeds the  
17 greater of \$5,000 or 10 percent of the correct tax. Here  
18 Appellants originally reported zero taxable income and  
19 they're proposed assessment is \$26,865 additional tax,  
20 which exceeds both the \$5,000 and 10 percent thresholds.

21 Accordingly, Respondent imposed an  
22 accuracy-related penalty of \$5,373, which is 20 percent of  
23 \$26,865. The accuracy-related penalty can be abated if  
24 the taxpayer shows any of three grounds enumerated in the  
25 Federal Statute which California conforms. However,

1 Respondent's imposition of the accuracy-related penalty is  
2 presumed correct and Appellants have not provided any  
3 facts or arguments to rebut the presumption, or to  
4 establish any of the enumerated defenses and have  
5 therefore not shown that the accuracy-related penalty  
6 should be abated.

7 Appellants argue that interest should be abated  
8 based on their belief of the existence of an agreement  
9 between themselves and the IRS that interest would be  
10 abated. However, the IRS and FTB are two separate taxing  
11 agencies, and so even if there had been an agreement with  
12 the IRS, which Respondent denies, it would not bind FTB  
13 regarding interest abatement.

14 Interest is mandatory and respondent is not  
15 allowed to abate interest, except for authorized by law.  
16 Interests will not be abated absent to showing of  
17 unreasonable error or delay in the performance of a  
18 ministerial or managerial act by an FTB officer or  
19 employee.

20 Appellants have not shown any unreasonable error  
21 or delay in the performance of ministerial or managerial  
22 act by an FTB officer or employee, and so interest cannot  
23 be abated.

24 In summary, Appellants have failed to show error  
25 in the Franchise Tax Board's proposed assessment and so

1 the proposed assessment should be sustained.

2 And I would be happy to respond to any questions  
3 that the panel may have.

4 JUDGE GAST: Thank you for your presentation. I will  
5 turn it over to my panelist for questions.

6 Judge Kletter?

7 JUDGE KLETTER: This is Judge Kletter. No questions.  
8 Thank you.

9 JUDGE GAST: And Judge Brown?

10 JUDGE BROWN: I don't have any questions right now.  
11 Thank you.

12 JUDGE GAST: I have three clarifying questions for the  
13 Franchise Tax Board. First one is, you stated that the  
14 accuracy-related penalty was based on the substantial  
15 understatement of tax, but in the -- I believe MPA, it  
16 said it was based on the Federal Audit Report which was  
17 based on negligence, is that correct?

18 MR. BROWN: Well, either would be appropriate, but  
19 it's correct to say that it's a substantial understatement  
20 of tax because it exceeds both the 5,000 and 10 percent  
21 thresholds.

22 JUDGE GAST: Okay. Thank you. I wanted to clarify,  
23 in the NOA interest was suspended under Revenue Taxation  
24 Code 19116, but I just want to make sure the period is  
25 correct because the opening brief had different dates. So

1 was interest suspended from June 7th, 2017 to August 3rd,  
2 2017? Were those the dates it was suspended? I just want  
3 to make sure I have an accurate record.

4 MR. BROWN: The Notice of Action would be the one that  
5 would have the accurate assessment of interest.

6 JUDGE GAST: Okay. All right.

7 MR. BROWN: I can look into that answer and give you a  
8 better response.

9 JUDGE GAST: That's okay. I think I have what I need,  
10 I just was looking at the Notice of Action, which is  
11 Exhibit 1 from Appellant and Exhibit L from FTB. It had  
12 two dates where interest was imposed, so I just was  
13 wondering you know, interest ends June 6th, 2017 and then  
14 doesn't start again till August 4th, 2017. So I just want  
15 to make sure I had those intervening dates correct, but it  
16 -- sorry go ahead.

17 MR. BROWN: I don't have anything to add to that.  
18 Sorry.

19 JUDGE GAST: Okay. And then the last question I had  
20 was, so the MPA was issued July 20th, 2017. Then  
21 Appellants protested it that month, several months later  
22 FTB acknowledged the protest on September 8th, 2017, and  
23 then nine months later, on June 5th 2018 FTB notified  
24 Appellants that its position had not changed. Is there  
25 anything in the record that shows FTB was actively working

1 on the case during that nine month period?

2 MR. BROWN: Judge Gast, would you -- I don't know that  
3 we can give you that answer right now, but if you'd like  
4 us to file an additional brief on this, setting forth a  
5 timeline, and then just kind of review whether there is  
6 latitude to abate any interest on that, if that's where  
7 you're going with your question.

8 JUDGE GAST: Yeah. I was just more clarifying facts,  
9 but I'll meet with the panel afterwards to see if we need  
10 to do that.

11 MR. BROWN: Okay.

12 JUDGE GAST: Thank you.

13 I don't have any further questions, so I will  
14 turn it over to Appellant for, I believe five minutes for  
15 rebuttal.

16 Whenever you're ready you may begin.

17  
18 CLOSING STATEMENT

19 MR. ZARRINNAM: The only few questions that I have as  
20 Mr Brown just addressed the fact that he said that there  
21 was no agreement made between me and the IRS with regards  
22 to a certain amount of \$81,000. And if that was the case,  
23 when I sent in that notice that the \$81,000 that he said  
24 was a two-page document with my signature on February 19th  
25 of 2015, I sent that in with the check because that's what

1 my accountant instructed me to do. He said to send in  
2 what you can pay right now with your signature and then  
3 we'll move on and then we'll deal with all the interest  
4 and all that kind of stuff at a later date once we get all  
5 of it squared away.

6 On Mr Brown's Exhibit H, on page 2, which is the  
7 account transcripts from the Internal Revenue Service  
8 there is my payment -- there is my check payment of  
9 \$6,703, but I don't know why it was placed on their  
10 transcript as July 5th, 2016. That is basically a year  
11 and three months later. I mean, when I sent it in on  
12 February 19th, I would expect them a mail time lag or  
13 whatever, you'll get it in whatever.

14 But the proof that they got it that my check with  
15 that examination is shown on the fact on their actual  
16 transcript that they got it, but I don't know why they put  
17 it on July 5th, so that means did they make a mistake?  
18 And this is why the reason why I was trying to get in  
19 contact with them.

20 That's a year and a half of interest, penalties,  
21 et cetera, et cetera, et cetera, that goes along with all  
22 of that. Why would they go ahead and cash my check, as  
23 Mr. Brown says, there was no agreement. There was an  
24 agreement.

25 The second scenario that I would like to say that

1 goes along with that same aspect of going to the Franchise  
2 Tax Board, I also sent in a \$10,000 payment to the  
3 Franchise Tax Board as a goodwill gesture to reduce my  
4 taxes the time that I had it to do whatever I needed to do  
5 to try to solve the issues to try to talk to someone at  
6 the Franchise Tax Board. I also again, as you already  
7 know when Mr. Brown offered me the option to do the  
8 settlement agreement, I also sent in the letter with  
9 another settlement with an additional \$16,000 that I could  
10 pay immediately to the Franchise Tax Board based on that  
11 settlement again.

12 It's talking to the Franchise Tax Board is,  
13 unfortunately, it's like listening to a deaf ear, and no  
14 disrespect to anyone who is ADA, but it's nothing  
15 unfortunately gets accomplished. We have to go through  
16 all these process, and all these times, and all these  
17 years to get to the point where this is it.

18 The last thing that I have to say is when they  
19 cash my check of 6,703 with my with the notice of the  
20 examination change, that was implied that they agreed to  
21 that amount.

22 Therefore they should not have been charging an  
23 amount of \$95,000 at a different date. And if you see  
24 that \$95,000 on Mr. Brown's Exhibit H was only done on  
25 June 6th, 2016. Does there seem to be something

1 convenient about them increasing my examination changes,  
2 then cashing my check? When I sent the check one year  
3 prior to that? That is up to the judges to make those  
4 kinds of determinations. Thank you.

5 JUDGE GAST: Thank you. I'm going to ask the panel  
6 one last time if they have any questions.

7 I'll start with Judge Kletter.

8 JUDGE KLETTER: This is Judge Kletter. I just have  
9 one quick question for the Franchise Tax Board. In the  
10 Notice of Action, it mentions that the \$10,000 settlement  
11 payment is being held in suspense. Is that being treated  
12 as a tax deposit? And will that reduce the interest  
13 that's due? I'm just curious if you could address that.  
14 Thank you.

15 MR. BROWN: Thank you, Judge. Yes, that's correct.  
16 It will be applied based on the date of the payment and  
17 the ultimate tax liability and we will reduce interest  
18 accordingly for the applied.

19 JUDGE KLETTER: Thank you. No further questions.

20 JUDGE GAST: Judge Brown?

21 JUDGE BROWN: I don't have any questions. Thank you.

22 JUDGE GAST: Okay. I don't have any questions myself.  
23 So this will conclude the hearing. And I want to thank  
24 the parties for their presentations. This appeal will be  
25 decided based on the arguments and evidence presented. A



1 written and opinion will be issued no later than 100 days  
2 from today. The case is submitted and the record is now  
3 closed.

4 (Proceedings concluded at 1:35 p.m.)  
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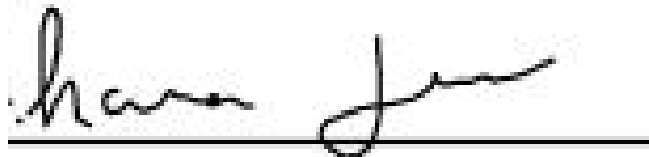
CERTIFICATE  
OF  
HEARING REPORTER

The undersigned hearing reporter does hereby certify:  
That the foregoing was taken before me at the time and  
place therein that any witnesses in the foregoing  
proceedings were duly sworn; that a record was made of the  
proceedings by me using a machine shorthand, recorded  
stenographically, which was thereafter transcribed under  
my direction.

I further certify I am neither financially interested  
in the action nor a relative or employee of any attorney  
or party to this action.

Dated: July 11, 2023

Hanna Jenkin

A handwritten signature in cursive script, appearing to read "Hanna Jenkin", is written over a solid horizontal line.

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