



Agenda

Office of Tax Appeals Hearings
Friday, September 22, 2023, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 09/15/23, 2:45 p.m.)

Franchise and Income Tax Appeals Hearings

C. Bercun and B. Siegel, 230112294

Panel: Andrea Long
Appearing for Taxpayer: C. Bercun, Taxpayer
Appearing for Franchise Tax Board: Christopher Tuttle, Tax Counsel
Issues: Whether appellants have established reasonable cause to abate the late payment penalty for the 2020 tax year; and, whether appellants have established a basis to abate the estimated tax penalty for the 2020 tax year.

L. Alonzo, 230112388

Panel Lead: Tommy Leung
Panel Members: Eddy Lam
Veronica Long
Appearing for Taxpayer: L. Alonzo, Taxpayer
Appearing for Franchise Tax Board: Tristen Thalhuber, Tax Counsel
Cynthia Kent, Tax Counsel
Issue: Whether appellant's 2015 refund claim was timely.

1:00 p.m. Session

J. Erskine and H. Erskine, 220911516

Panel Lead: Natasha Ralston
Panel Members: Andrea Long
Andrew Kwee
Appearing for Taxpayer: J. Erskine, Taxpayer
Appearing for Franchise Tax Board: Blake Cunningham, Program Specialist
Christopher Tuttle, Tax Counsel
Issues: Whether appellants have established reasonable cause to abate the late-payment penalty; and, whether appellants have established a basis to abate the estimate tax penalty.



State of California Office of Tax Appeals

The following cases were removed from this agenda:

H. Zepf, 221011605	During OTA review FTB conceded the entire amount at issue.
S. and K. Ross, 21088406	Taxpayer requested a postponement.
J. Lesko, 220310036	During OTA review FTB conceded the entire amount at issue.
Y. and A. Bayani, 221212139	Taxpayer waived hearing.

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.