



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Wednesday, October 18, 2023, 11:00 a.m.  
855 M Street  
Suite 960  
Fresno, CA 93721

(Agenda updated as of 10/02/23, 5:10 p.m.)

**Franchise and Income Tax Appeals Hearing**

D. Singh, 221111782

Panel:

Teresa Stanley

Appearing for Taxpayer:

D. Singh, Taxpayer

Manreet S. Ladhar, Representative

Appearing for Franchise Tax Board:

Topher Tuttle, Attorney

Jackie Zumaeta, Attorney

Issue: Whether appellant has established error in Franchise Tax Board's proposed assessment for taxable year 2019.

**1:00 p.m. Session**

**Business Tax Appeals Hearing**

RV's-4-Less, Inc., 220510435

Panel Lead:

Michael Geary

Panel Members:

Joshua Aldrich

Teresa Stanley

Appearing for Taxpayer:

Joseph Doerr, Attorney

Douglas Smith, Representative

Appearing for Department of  
Tax and Fee Administration:

Amanda Jacobs, Attorney

Chad Bacchus, Attorney

Jason Parker, Hearing Representative

Issue: Whether the negligence penalty should be sustained.



## State of California Office of Tax Appeals

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The following cases were removed from this agenda:

E. Honarchian, 221212081	Taxpayer requested a postponement.
The CGS Trust, et al, 21119163, 21129187,	FTB requested a postponement.
22029617, 21129374	

The hearing location is accessible to people with disabilities. Please contact Nia Vaughan at (916)926-3048, or email [Nia.Vaughan@ota.ca.gov](mailto: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.