



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Friday, October 20, 2023, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 10/19/23, 12:34 p.m.)

Franchise and Income Tax Appeals Hearings

E. Hernandez (Gomez), 21088374

Panel Lead:

Lauren Katagihara

Panel Members:

Mike Le

Eddy Lam

Appearing for Taxpayer:

E. Hernandez (Gomez), Taxpayer

Arthur Demerath, Representative

Appearing for Franchise Tax Board: Topher Tuttle, Attorney

Issue: Whether appellant's claim for refund for the 2006 tax year is barred by the statute of limitations.

1:00 p.m. Session

S. Horwitz, 220811247

Panel:

Ovsep Akopchikyan

Appearing for Taxpayer:

S. Horwitz, Taxpayer

Patrick Nguyen, Representative

Appearing for Franchise Tax Board:

Gi Jung Nam, Attorney

Maria Brosterhous, Attorney

Issues: Whether appellant has established reasonable cause to abate the late payment penalty for the 2021 tax year; whether appellant has established a basis to abate the estimated tax penalty for the 2021 tax year; and, whether appellant has established a basis to abate interest for the 2021 tax year.



State of California Office of Tax Appeals

~~F. Cabrera and G. Cabrera, 220410120~~

~~Panel Lead: Joshua Aldrich~~

~~Panel Members: Kenny Gast~~

~~Ovsep Akopchikyan~~

~~Appearing for Taxpayer: F. Cabrera, Taxpayer~~

~~G. Cabrera, Taxpayer~~

~~Gaiya Tsuru, Representative~~

~~Appearing for Franchise Tax Board: Sarah Fassett, Attorney~~

~~Issues: Whether appellants have established a basis for abatement of the late payment penalty and whether appellants have established a basis for abatement of the underpayment of estimated tax penalty.~~

R. O'Hare, 220911341

Panel Lead: Natasha Ralston

Panel Members: Michael Geary

Lauren Katagihara

Appearing for Taxpayer: R. O'Hare, Taxpayer

Ingrid Yu, Representative

Appearing for Franchise Tax Board: Paige Chang, Attorney

Maria Brosterhous, Attorney

Issue: Whether appellant has established that he had reasonable cause for failing to make an electronic payment of his tax liability.

The following case was removed from this agenda:

K. Chapman and S. King, 221111881 Taxpayers withdrew appeal.

F. Cabrera and G. Cabrera, 220410120 Taxpayers 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.