



Agenda

Office of Tax Appeals Hearings
Thursday, December 14, 2023, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 11/29/23, 2:34 p.m.)

Franchise and Income Tax Appeals Hearings

F. Abiprabowo and W. Budiman, 230312940

Panel: Teresa Stanley
Appearing for Taxpayer: F. Abiprabowo, Taxpayer
W. Budiman, Taxpayer
Appearing for Franchise Tax Board: Ariana Macedo, Attorney
Bradley Coutinho, Attorney

Issue: Whether the appellants established reasonable cause to abate the late-payment penalty.

G. Smith and P. Reyes, 230312709

Panel: Keith Long
Appearing for Taxpayer: G. Smith, Taxpayer
Appearing for Franchise Tax Board: Bradley Coutinho, Attorney

Issues: Whether appellants have established reasonable cause to abate the late filing penalties under R&TC section 19131 for the 2019 and 2020 tax years; whether appellants have established reasonable cause to abate the underpayment of estimated tax penalty under R&TC section 19136 for the 2020 tax year; and, whether appellants are entitled to interest abatement.



1:00 p.m. Session

Business Tax Appeals Hearing

C. Wright, 220911327

Panel Lead:

Panel Members:

Lauren Katagihara

Suzanne Brown

Keith Long

C. Wright, Taxpayer

Appearing for Taxpayer:

Appearing for Department of

Tax and Fee Administration:

Courtney Daniels, Attorney

Chad Bacchus, Attorney

Jason Parker, Hearing Representative

Issues: Whether interest relief is warranted and whether relief of the collection cost recovery fee is warranted.

Franchise and Income Tax Appeals Hearing

E.J. Lawless and C. Lawless, 220710731

Panel Lead:

Panel Members:

Keith Long

Lauren Katagihara

Teresa Stanley

Appearing for Taxpayer:

James Fielding, Representative

Appearing for Franchise Tax Board:

Eric Brown, Attorney

Cynthia Kent, Attorney

Issue: Whether appellants have established reasonable cause for their late payment of tax.

The following cases were removed from this agenda:

B. Gabayan and F. Goharchin, 22029731

NTENSE, Inc. 220610522

Taxpayers requested a postponement.

Taxpayer requested a postponement.

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.