



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Thursday, January 18, 2024, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 01/08/24, 10:46 a.m.)

**Franchise and Income Tax Appeals Hearings**

K. Sanders-McCree and C. McCree, 220610503

Panel Lead: Ovsep Akopchikyan

Panel Members: Tommy Leung  
Veronica Long

Appearing for Taxpayer: K. Sanders-McCree, Taxpayer

Appearing for Franchise Tax Board: Ariana Macedo, Attorney  
Brad Coutinho, Attorney

Issues: Whether appellants have shown error in FTB's proposed assessment and whether appellants have established reasonable cause to abate the late filing penalty for the 2017 tax year.

B. Goldman and L. Bence, 220710879

Panel Lead: Veronica Long

Panel Members: Tommy Leung  
Ovsep Akopchikyan

Appearing for Taxpayer: B. Goldman, Taxpayer

Jeremy Dubow, Representative  
Kathleen Kustra, Representative

Appearing for Franchise Tax Board: Josh Ricafort, Attorney  
Maria Brosterhous, Attorney

Issues: Whether appellants have established reasonable cause to abate the late payment penalty and whether appellants have established reasonable cause to abate the estimate penalty.



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

N. Tupper and J. Tupper, 230212644

Panel:	Tommy Leung
Appearing for Taxpayer:	N. Tupper, Taxpayer
Appearing for Franchise Tax Board:	Vivian Ho, Attorney
	Maria Brosterhous, Attorney

Issues: Whether appellants can establish that there was reasonable cause for the late payment of their 2021 taxes and whether interest should be abated.

The following cases were removed from this agenda:

A Place in the Sun, Inc., 221212138	Taxpayer and FTB requested this case be deferred.
M. Pires and C. Pires, 20076357	FTB 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](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.