



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Wednesday, January 24, 2024, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 01/02/24, 9:04 a.m.)

Franchise and Income Tax Appeals Hearings

K. Shah, 230212573

Panel: Richard Tay
Appearing for Taxpayer: K. Shah, Taxpayer
Appearing for Franchise Tax Board: Tristen Thalhuber, Attorney
Brad Coutinho, Attorney

Issue: Whether appellant has shown reasonable cause existed to excuse the late filing of his 2018 California income tax return.

A. Gandi, 230513313

Panel: Joshua Aldrich
Appearing for Taxpayer: A. Gandi, Taxpayer
Appearing for Franchise Tax Board: Noel Garcia-Rosenblum, Attorney
Topher Tuttle, Attorney

Issues: Whether appellant has established reasonable cause to abate the late filing penalty under R&TC section 19131, and whether appellant has established a basis to abate the estimated tax penalty under R&TC section 19136 for the 2020 tax year.

1:00 p.m. Session

J. Greco, 230412982

Panel: Asaf Kletter
Appearing for Taxpayer: J. Greco, Taxpayer
Appearing for Franchise Tax Board: Paige Chang, Attorney
Brad Coutinho, Attorney

Issues: Whether appellant has shown error in FTB's proposed assessment of additional tax for the 2018 tax year based upon FTB's issuance of an erroneous refund and whether appellant is entitled to interest abatement.



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The following cases were removed from this agenda:

J. Wu, 21129284

Taxpayer requested a postponement.

R. Avila, 230813964

Taxpayer withdrew appeal.

S. Jovel and L. Grunauer, 220911449

During OTA review the FTB conceded the entire amount at issue.

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.