



State of California  
Office of Tax Appeals

---

**Agenda**

Office of Tax Appeals Hearings  
Wednesday, February 14, 2024, 9:30 a.m.  
12900 Park Plaza Dr.  
Suite 300  
Cerritos, CA 90703

(Agenda updated as of 01/31/24, 2:49 p.m.)

**Business Tax Appeals Hearing**

La Boom Entertainment, Inc., 221011555

Panel Lead: Joshua Lambert

Panel Members: Lauren Katagihara  
Andrew Wong

Appearing for Taxpayer: Leonardo Lopez, Representative

Appearing for Department of  
Tax and Fee Administration: Ravinder Sharma, Hearing Representative  
Christopher Brooks, Attorney  
Jason Parker, Hearing Representative

Issues: Whether appellant has shown that an additional reduction to the amount of unreported taxable sales is warranted, and whether the negligence penalty was properly imposed.

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

**Franchise and Income Tax Appeals Hearings**

P. Goel and N. Goel, 230212526

Panel Lead: Teresa Stanley

Panel Members: Lauren Katagihara  
Asaf Kletter

Appearing for Taxpayer: P. Goel, Taxpayer  
N. Goel, Taxpayer

Appearing for Franchise Tax Board: Sarah Fassett, Attorney  
Jaclyn Zumaeta, Attorney

Issue: Whether appellants have established cause to abate the late-filing penalty imposed for taxable year 2019.



State of California  
Office of Tax Appeals

---

L. Belley, 221011713

Panel Lead:

Panel Members:

Asaf Kletter

Keith Long

Kenny Gast

Appearing for Taxpayer:

L. Belley, Taxpayer

R. Schnarr, Representative

Appearing for Franchise Tax Board:

Noel Garcia-Rosenblum, Attorney

Jaclyn Zumaeta, Attorney

Issue: Whether California taxable income excludes Canadian pension income.

The following cases were removed from this agenda:

K. Smith, 230513197

Taxpayer requested a postponement.

D. Schryer, 19125635

Taxpayer requested a postponement.

L. Igarashi and P. Igarashi, 20106842

Taxpayers did not respond to the hearing notice.

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.