



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Friday, February 23, 2024, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 02/09/24, 12:47 p.m.)

**Franchise and Income Tax Appeals Hearings**

On1Design, LLC, 230613620

Panel: Mike Le  
Appearing for Taxpayer: Gregory Csikos, Representative  
Appearing for Franchise Tax Board: David Muradyan, Attorney  
Nancy Parker, Attorney

Issue: Whether appellant has demonstrated reasonable cause to abate the late filing

A. Medina and N. Medina, 220710869

Panel Lead: Natasha Ralston  
Panel Members: Keith Long  
Lauren Katagihara  
Appearing for Taxpayer: A. Medina, Taxpayer  
Appearing for Franchise Tax Board: Topher Tuttle, Attorney

Issue: Whether appellants have shown error in respondent's proposed assessment, which is based on a final federal determination.

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

D. Westcott and A. Westcott, 221212115

Panel Lead: Mike Le  
Panel Members: John Johnson  
Eddy Y. H. Lam  
Appearing for Taxpayer: D. Westcott, Taxpayer  
Kevin Ananian, Representative  
Appearing for Franchise Tax Board: Topher Tuttle, Attorney  
Brad Coutinho, Attorney

Issues: Whether appellants are entitled to an abatement of the underpayment of estimated tax penalty, and whether appellants are entitled to an abatement of the late payment penalty.



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**Business Tax Appeals Hearing**

NTENSE, Inc., 220610522

Panel Lead:

Joshua Lambert

Panel Members:

Michael Geary

Sheriene Ridenour

Appearing for Taxpayer:

Imad Hararah, Representative

Appearing for Department of

Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issue: Whether adjustments to the amount of unreported taxable sales are warranted.

The following case was removed from this agenda:

India Oven, Inc., 220911466

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](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.