



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Wednesday, March 13, 2024, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 02/29/24, 11:29 a.m.)

Franchise and Income Tax Appeals Hearing

E. LeBrun, 230112506

Panel Lead:

Richard Tay

Panel Members:

Eddy Y. H. Lam

Lauren Katagihara

Appearing for Taxpayer:

E. LeBrun, Taxpayer

Guy Coulombe, Representative

Appearing for Franchise Tax Board:

Noel Garcia-Rosenblum, Attorney

Jaclyn Zumaeta, Attorney

Issue: Whether appellant timely filed her claim for refund for the 2008, 2009, 2011, 2012, 2013, 2016, and 2017 tax years.

1:00 p.m. Session

K. Smith, 230513197

Panel:

Richard Tay

Appearing for Taxpayer:

K. Smith, Taxpayer

Appearing for Franchise Tax Board:

Noel Garcia-Rosenblum, Attorney

Jaclyn Zumaeta, Attorney

Issues: Whether appellant has shown that Franchise Tax Board erred in its proposed assessment of the demand penalty for the 2017 tax year, and whether appellant has shown the cost of collection fee should be abated.



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R. Ziman, 18093700

D. Ziman, 18093776

Panel Lead:

Panel Members:

Teresa Stanley

Amanda Vassigh

Richard Tay

Appearing for Taxpayer:

R. Ziman, Taxpayer

Steven Mather, Attorney

Appearing for Franchise Tax Board:

Brandon Knoll, Attorney

Roman Johnston, Attorney

Issues: Whether appellants substantiated basis of Arden Realty, Inc. stock sold in 2003; whether appellants, for 2003, are entitled to a reduction of partnership liabilities in Arden Realty Limited Partnership exceeding appellant-husband's basis and resulting in recognition of gain; whether appellants received a taxable distribution from JETA Realty Group, Inc. in 2005; and, whether appellants are entitled to relief from interest in excess of the 1,246 days allowed by Franchise Tax Board.

The following case was removed from this agenda:

Excel Food Services, Inc., 221111940

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.