



**Agenda**

Office of Tax Appeals Hearings  
Wednesday, March 20, 2024, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 03/15/24, 10:10 a.m.)

**Franchise and Income Tax Appeals Hearings**

A. Malekshahi and A. Assmar, 230814003

Panel: Teresa Stanley  
Appearing for Taxpayer: A. Malekshahi, Taxpayer  
Appearing for Franchise Tax Board: Eric Brown, Attorney  
Cynthia Kent, Attorney

Issue: Whether appellants have established reasonable cause to abate the late-filing penalty for 2020.

J. Gamper and E. Gamper, 230713722

Panel: Veronica Long  
Appearing for Taxpayer: David Taddeo, Representative  
Appearing for Franchise Tax Board: Paige Chang, Attorney  
Maria Brosterhous, Attorney

Issue: Whether appellants have established error in Franchise Tax Board's proposed assessment, which is based on a final federal determination.

Williford Commercial Properties, L.P., 230312707

Panel: Keith Long  
Appearing for Taxpayer: Roger Williford, Representative  
Appearing for Franchise Tax Board: Christopher Cook, Attorney  
Topher Tuttle, Attorney

Issues: Whether the late filing penalty should be abated and whether the per partner late filing penalty should be abated.



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

J. Manson and A. Kerr, 230713813

Panel:

Asaf Kletter

Appearing for Taxpayer:

Ellen Harrison, Representative

Catherine Horling, Representative

Appearing for Franchise Tax Board:

Noel Garcia-Rosenblum, Attorney

Brad Coutinho, Attorney

Issue: Whether appellants have shown reasonable cause to abate the late payment penalty for the 2021 tax year.

**~~Business Tax Appeals Hearing~~**

~~Cars Dawydiak, Inc., 220811174~~

~~Panel Lead:~~

~~Suzanne Brown~~

~~Panel Members:~~

~~Michael Geary~~

~~Keith Long~~

~~Appearing for Taxpayer:~~

~~Cindy Ho, Attorney~~

~~Appearing for Department of~~

~~Tax and Fee Administration:~~

~~Ravinder Sharma, Hearing Representative~~

~~Chad Bacchus, Attorney~~

~~Jason Parker, Hearing Representative~~

~~Issues: Whether further adjustments to the amount of unreported taxable sales are warranted; whether further adjustments to the amount of disallowed claimed sales in interstate and foreign commerce are warranted; whether further adjustments to the amount of disallowed claimed sales for resale are warranted; and, whether the negligence penalty was properly imposed.~~

The following case was removed from this agenda:

C. Strickland, 230713753

Taxpayer requested a postponement.

Cars Dawydiak, Inc., 220811174

CDTFA requested this case be deferred.

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.