



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Thursday, March 21, 2024, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 03/05/24, 12:25 p.m.)

Franchise and Income Tax Appeals Hearing

A. Mogos, 230713904

Panel:

Veronica Long

Appearing for Taxpayer:

A. Mogos, Taxpayer

Nikhita Pais, Representative

Appearing for Franchise Tax Board:

Ariana Macedo, Attorney

Brad Coutinho, Attorney

Issue: Whether appellant has established reasonable cause to abate the late-filing penalty for the 2020 tax year.

Business Tax Appeals Hearing

D. Balazs, 19064861

Panel Lead:

Michael Geary

Panel Members:

Keith Long

Richard Tay

Appearing for Taxpayer:

D. Balazs, Taxpayer

Robert Klein, Representative

Appearing for Department of
Tax and Fee Administration:

Randy Suazo, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issues: Whether appellant is entitled to further adjustments to the measure of unreported taxable sales; whether appellant is entitled to relief of penalties or interest; and, whether appellant is entitled to innocent spouse relief.



1:00 p.m. Session

Franchise and Income Tax Appeals Hearing

M. Briggs, 21129184

Panel Lead:

Natasha Ralston

Panel Members:

Veronica Long

Amanda Vassigh

Appearing for Taxpayer:

M. Briggs, Taxpayer

Crystal Ciaramitaro, Representative

Appearing for Franchise Tax Board:

Marguerite Mosnier, Attorney

Andrea Watkins, Attorney

Issue: Whether appellant is due an additional refund or credit for the 2015 tax year.

The following cases were removed from this agenda:

A. Rodriguez, 230813972

Taxpayer withdrew appeal.

J. Scott James, 22019553

Taxpayer did not respond to the hearing notice.

L. Dimedio and A. Smarandache, 221111818

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.