



Agenda

Office of Tax Appeals Hearings
Wednesday, April 17, 2024, 11:00 a.m.
855 M Street
Suite 960
Fresno, CA 93721

(Agenda updated as of 04/11/24, 7:48 a.m.)

Business Tax Appeals Hearing

E. Honarchian, 221212081

Panel Lead:

Joshua Aldrich

Panel Members:

Teresa Stanley

Joshua Lambert

Appearing for Taxpayer:

E. Honarchian, Taxpayer

Appearing for Department of

Tax and Fee Administration:

Ravinder Sharma, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issues: Whether further adjustments to the amount of unreported taxable sales are warranted; whether any adjustments to the amount of disallowed claimed returned taxable merchandise is warranted; whether any adjustments are warranted to the measure of use tax for personal use of vehicles; and, whether the negligence penalty was properly imposed.

1:00 p.m. Session

Franchise and Income Tax Appeals Hearings

P. Mrkaich and S. Mrkaich, 230713930

Panel:

John Johnson

Appearing for Taxpayer:

S. Mrkaich, Taxpayer

Appearing for Franchise Tax Board:

Brad Coutinho, Attorney

Jaclyn Zumaeta, Attorney

Issue: Whether appellants have shown that respondent abused its discretion in determining not to abate interest for the 2018 tax year.



State of California
Office of Tax Appeals

F. Martinez and E. Martinez, 22029615

Panel: _____ John Johnson
Appearing for Taxpayer: _____ F. Martinez, Taxpayer
_____ E. Martinez, Taxpayer
Appearing for Franchise Tax Board: _____ Brad Coutinho, Attorney
_____ Jaelyn Zumaeta, Attorney

Issue: ~~Whether appellants have shown error in respondent's proposed assessment of additional tax, which is based on federal adjustments.~~

R. Potter and M. Potter, 220510480

Panel Lead: _____ Veronica Long
Panel Members: _____ Teresa Stanley
_____ Joshua Aldrich
Appearing for Taxpayer: _____ R. Potter, Taxpayer
_____ M. Potter, Taxpayer
_____ Joseph Doerr, Attorney
Appearing for Franchise Tax Board: _____ Brad Coutinho, Attorney
_____ Jaelyn Zumaeta, Attorney

Issue: ~~Whether R. Potter has shown Franchise Tax Board erred in granting innocent spouse relief to M. Potter for tax years 2012, 2013, 2014, 2015, 2016, and 2017.~~

The following case was removed from this agenda:

F. Martinez and E. Martinez, 22029615	FTB requested a postponement.
R. Potter and M. Potter, 220510480	Taxpayers withdrew appeal.

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.