



Agenda

Office of Tax Appeals Hearings
Thursday, April 25, 2024, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 04/22/24, 11:10 a.m.)

Franchise and Income Tax Appeals Hearings

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.

R. Calabria and C. Stewart, 220911359

Panel Lead: Veronica Long
Panel Members: John Johnson
Lauren Katagihara
Appearing for Taxpayer: Kevin Lawrence, Representative
Appearing for Franchise Tax Board: Peter Kwok, Attorney
Christopher Davis, Attorney

Issue: Whether appellants have shown that they are entitled to a deduction for taxes paid to a foreign jurisdiction on their California tax returns.

1:00 p.m. Session

A. Maleh and S. Maleh, 230513239

Panel Lead: Asaf Kletter
Panel Members: Joshua Lambert
Mike Le
Appearing for Taxpayer: David Neuman, Attorney
Appearing for Franchise Tax Board: Leoangelo Cristobal, Attorney
Maria Brosterhous, Attorney

Issues: Whether appellants have shown reasonable cause to abate the late payment penalty for the 2021 tax year; whether the estimated tax penalty for the 2021 tax year may be waived or abated; and, whether appellants are entitled to interest abatement.



State of California
Office of Tax Appeals

J. Chao and E. Chao, 220811012

Panel Lead: _____ Suzanne Brown

Panel Members: _____ Mike Le

_____ Keith Long

Appearing for Taxpayer: _____ Sang Hoon Jang, Representative

_____ Paul McGovern, Representative

Appearing for Franchise Tax Board: _____ Alisa Pinarbasi, Attorney

_____ Maria Brosterhous, Attorney

~~Issue: Whether appellants have established reasonable cause to abate the late payment penalty imposed under Revenue and Taxation Code section 19132 for the 2020 tax year.~~

The following cases were removed from this agenda:

D. Anderson, 21108757

Taxpayer did not respond to the hearing notice.

Corundum Diversified Apartment Fund IV QP,
220811117

Taxpayer and FTB requested a deferral of this case.

J. Chao and E. Chao, 220811012

Taxpayers and FTB requested a deferral of this case.

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.