



Agenda

Office of Tax Appeals Hearings
Wednesday, May 22, 2024, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 05/10/24, 2:58 p.m.)

Franchise and Income Tax Appeals Hearings

F. Yoosefian, 230513342

Panel: Tommy Leung
Appearing for Taxpayer: F. Yoosefian, Taxpayer
Appearing for Franchise Tax Board: Ariana Macedo, Attorney
Cynthia Kent, Attorney

Issues: Whether the late payment penalty should be abated, whether the estimated tax penalty should be abated, and whether interest should be abated.

T. Harrington and G. Harrington, 230613495

Panel: Asaf Kletter
Appearing for Taxpayer: T. Harrington, Taxpayer
G. Harrington, Taxpayer
Appearing for Franchise Tax Board: Paige Chang, Attorney
Maria Brosterhous, Attorney

Issues: Whether appellants have shown reasonable cause to abate the late payment penalty for the 2021 tax year and whether appellants are entitled to interest abatement.



1:00 p.m. Session

Business Tax Appeals Hearing

G. Fiorentino, 230212509

Panel Lead:

Andrew Wong

Panel Members:

Lauren Katagihara

Joshua Aldrich

Appearing for Taxpayer:

G. Fiorentino, Taxpayer

Appearing for Department of
Tax and Fee Administration:

Sunny Paley, Attorney

Cary Huxsoll, Attorney

Jason Parker, Hearing Representative

Issues: Whether appellant is liable for use tax on the purchase of a watch imported from Switzerland and its storage, use, or other consumption in California; and, whether appellant has established reasonable cause for failing to file a sales and use tax return.

The following cases were removed from this agenda:

B. Dadon and A. Dadon, 221211980

Taxpayers did not respond to the hearing notice.

B. Gabayan and F. Goharchin, 22029731

Taxpayers 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.