



Agenda

Office of Tax Appeals Hearings
Thursday, June 20, 2024, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 06/14/24, 4:29 p.m.)

Franchise and Income Tax Appeals Hearings

J. Kersey (Dec'd), 230813968

Panel:	Tommy Leung
Appearing for Taxpayer:	Murray Maloney, Representative
Appearing for Franchise Tax Board:	Vivian Ho, Attorney Maria Brosterhous, Attorney

Issue: Whether respondent's proposed assessment for the 2018 tax year, which is based on a federal adjustment, is erroneous.

A Uniform Company, 22039967

Panel Lead:	Tommy Leung
Panel Members:	Teresa Stanley Veronica Long
Appearing for Taxpayer:	Mark Kusnier, Representative
Appearing for Franchise Tax Board:	Jeffrey Gates, Attorney Brad Coutinho, Attorney

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



1:00 p.m. Session

Business Tax Appeals Hearing

Filemon Landeros, 221011591

Panel Lead:

Andrew Wong

Panel Members:

Suzanne Brown

Sheriene Ridenour

Appearing for Taxpayer:

Carlos Gomez, Attorney

Jessica Llort, Attorney

Appearing for Department of
Tax and Fee Administration:

Courtney Daniels, Attorney

Cary Huxsoll, Attorney

Jeanine Candelaria, Hearing Representative

Issues: Whether OTA has jurisdiction to consider and/or remedy alleged federal and state constitutional violations in the context of business tax appeals; if so, whether such alleged violations occurred and estop the California Department of Tax and Fee Administration's (CDTFA) civil audit and subsequent determination; whether appellant's payment of restitution satisfies the remaining civil liability; whether the doctrine of laches applies and bars CDTFA's determination; whether adjustments to the measure of unreported taxable sales are warranted; whether CDTFA properly imposed the 25 percent fraud penalty; and, whether additional interest relief is warranted.

The following cases were removed from this agenda:

M. Lee, 230312782

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.