



Agenda

Office of Tax Appeals Hearings
Tuesday, July 23, 2024, 9:30 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 07/22/24, 4:04 p.m.)

Franchise and Income Tax Appeals Hearings

G. Hitson-O'Neal, 230713799

Panel: Keith Long
Appearing for Taxpayer: G. Hitson-O'Neal, Taxpayer
Appearing for Franchise Tax Board: Lawrence Xiao, Attorney
Topher Tuttle, Attorney

Issue: Whether appellant's claim for refund for the 2017 tax year is barred by the statute of limitations.

C. Gaidano and M. Gaidano, 22029687

Panel Lead: Teresa Stanley
Panel Members: Mike Le
Keith Long
Appearing for Taxpayer: C. Gaidano, Jr., Representative
Appearing for Franchise Tax Board: Topher Tuttle, Attorney

Issues: Whether appellants have established that they are entitled to a deduction for mortgage interest paid in 2016 in excess of the amount allowed by Franchise Tax Board; and, whether appellants have shown reasonable cause to abate the accuracy-related penalty.

The following cases were removed from this agenda:

J. Robles, 230814001	Taxpayer did not respond to the hearing notice.
Bseen, LLC, 230413091	Taxpayer did not respond to the hearing notice.
G. Loudis, 230513211	Taxpayer requested a postponement.



State of California Office of Tax Appeals

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.