



Agenda

Office of Tax Appeals Hearings
Tuesday, August 13, 2024, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 08/07/24, 2:10 p.m.)

Franchise and Income Tax Appeals Hearings

M. Persky, 230613531

Panel Lead:

Joshua Lambert

Panel Members:

Asaf Kletter

Eddy Y. H. Lam

Appearing for Taxpayer:

M. Persky, Taxpayer

Appearing for Franchise Tax Board:

Tristen Thalhuber, Attorney

Cynthia Kent, Attorney

Issue: Whether appellants claim for refund is barred by the statute of limitations.

~~D. Palosi, 230513266~~

~~Panel Lead:~~

~~Joshua Aldrich~~

~~Panel Members:~~

~~Huy "Mike" Le~~

~~Steven Kim~~

~~Appearing for Taxpayer:~~

~~D. Palosi, Taxpayer~~

~~Appearing for Franchise Tax Board:~~

~~Paige Chang, Attorney~~

~~Maria Brosterhous, Attorney~~

~~Issues: Whether appellant has shown error in Franchise Tax Board's proposed assessment of tax for the 2019 tax year, and whether appellant has established reasonable cause to abate the late filing penalty.~~



1:00 p.m. Session

Casiano Lancaster Investments, LLC, 220811240

Panel Lead: Asaf Kletter

Panel Members: John Johnson

Seth Elsom

Appearing for Taxpayer: Michael Schwartz, Representative

Appearing for Franchise Tax Board: Christopher Cook, Attorney

Topher Tuttle, Attorney

Issues: Whether appellant is subject to the limited liability company (LLC) annual tax and fee; whether appellant has established reasonable cause to abate the late filing penalties; whether appellant has established reasonable cause to abate the demand penalties; whether appellant has established reasonable cause to abate the late payment penalties; whether appellant has established reasonable cause to abate the late payment of the estimated LLC fee; whether appellant has established that Franchise Tax Board did not properly impose the filing enforcement cost recovery fees; and, whether appellant is entitled to interest abatement.

The following cases were removed from this agenda:

V. Melton, 21047659

D. Palosi, 230513266

Taxpayer did not respond to the hearing notice.

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.