



Agenda

Office of Tax Appeals Hearings
Wednesday, August 14, 2024, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 08/02/24, 2:35 p.m.)

Franchise and Income Tax Appeals Hearings

Y. Mandelbaum, 230613508

Panel: Veronica Long
Appearing for Taxpayer: Y. Mandelbaum, Taxpayer
Appearing for Franchise Tax Board: Yadi Li, Attorney
Alisa Pinarbasi, Attorney

Issues: Whether appellant has established a basis to abate the late payment penalty and whether appellant has established a basis to abate the underpayment of estimated tax penalty.

1:00 p.m. Session

M. Mook and L. Mook, 230413157

Panel Lead: Asaf Kletter
Panel Members: Cheryl Akin
Teresa Stanley
Appearing for Taxpayer: M. Mook, Taxpayer
L. Mook, Taxpayer
Appearing for Franchise Tax Board: Tristen Thalhuber, Attorney
Cynthia Kent, Attorney

Issue: Whether appellants have established reasonable cause to abate the late payment penalty for the 2021 tax year.



Business Tax Appeals Hearing

A. Abaya, 230112414

Panel Lead:

Andrew Wong

Panel Members:

Natasha Ralston

Michael Geary

Appearing for Taxpayer:

A. Abaya, Taxpayer

Ahmad Erikat, Representative

Appearing for Department of
Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issues: Whether the amount of unreported taxable sales should be further reduced, and whether appellant was negligent.

The following case was removed from this agenda:

N. Mohamed, et al., 230112425

Taxpayer 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.