



Agenda

Office of Tax Appeals Hearings
Wednesday, August 21, 2024, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 08/08/24, 12:14 p.m.)

Franchise and Income Tax Appeals Hearings

Ryan R. Plewe, DDS, MS, Inc., 231214842

Panel: Huy "Mike" Le
Appearing for Taxpayer: Ryan R. Plewe, Representative
Appearing for Franchise Tax Board: Blake Cunningham, Attorney
Brad Coutinho, Attorney

Issue: Whether appellant has demonstrated a basis to abate the late payment penalty.

Pear, LLC, 240315652

Panel: Teresa Stanley
Appearing for Taxpayer: Matthew Roberts, Representative
Appearing for Franchise Tax Board: Leoangelo Cristobal, Attorney
Maria Brosterhous, Attorney

Issues: Whether appellant has established reasonable cause to abate the late-filing penalties for taxable years 2019 and 2020 and whether appellant has established reasonable cause to abate the late-payment penalty for taxable year 2021.

The following cases were removed from this agenda:

R. Rodriguez, 230613535	During OTA review the FTB conceded the entire amount at issue.
D. Harbour and S. Harbour, 230713816	Taxpayers requested a postponement
Chinatown Restaurant, Inc., 21057828	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.