



**Agenda**

Office of Tax Appeals Hearings  
Wednesday, September 18, 2024, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 09/09/24, 1:07 p.m.)

**Franchise and Income Tax Appeals Hearings**

S. Elder, 230513174

Panel Lead: Sheriene Ridenour

Panel Members: Cheryl Akin  
Andrew Wong

Appearing for Taxpayer: S. Elder, Taxpayer

Appearing for Franchise Tax Board: Alisa L. Pinarbasi, Attorney

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

~~L. Murray, 230312757~~

~~Panel Lead: Amanda Vassigh~~

~~Panel Members: Suzanne Brown~~

~~Seth Elsom~~

~~Appearing for Taxpayer: Teresa Moore, Representative~~

~~Tiesha Baldwin, Representative~~

~~Appearing for Franchise Tax Board: Brian C. Miller, Attorney~~

~~Issue: Whether appellant has demonstrated error in the Franchise Tax Board's (FTB) determination that appellant had a California tax filing requirement for tax year 2020; if appellant had a filing requirement, whether appellant has shown error in FTB's proposed assessment; and, whether appellant has established reasonable cause to abate the late filing penalty.~~



State of California  
Office of Tax Appeals

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**1:00 p.m. Session**

E. Gozlan, 230914320

Panel Lead:

Sara Hosey

Panel Members:

Teresa Stanley

Eddy Y.H. Lam

Appearing for Taxpayer:

E. Gozlan, Taxpayer

Appearing for Franchise Tax Board:

Vivian Ho, Attorney

Maria Brosterhous, Attorney

Issue: Whether the Franchise Tax Board's proposed assessment for the 2012 tax year has been barred by the statute of limitations.

Metro Mortgage Group, LLC, 230713826

Panel:

Natasha Ralston

Appearing for Taxpayer:

Dorelle Peters, Representative

Appearing for Franchise Tax Board:

Alisa L. Pinarbasi, Attorney

Topher Tuttle, Attorney

Issues: Whether appellant owes the annual Limited Liability Company tax for the 2019 tax year; whether appellant has established a basis to abate the delinquent filing penalty; whether appellant has established a basis to abate the demand penalty; and whether appellant has established a basis to abate the filing enforcement fee.

The following case was removed from this agenda:

L. Murray, 230312757

Taxpayer withdrew appeal.

The hearing location is accessible to people with disabilities. Please contact Nia Vaughan at (916)926-3048, or email [Nia.Vaughan@ota.ca.gov](mailto: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.