



Agenda

Office of Tax Appeals Hearings
Thursday, September 19, 2024, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 09/16/24, 3:25 p.m.)

Franchise and Income Tax Appeals Hearings

K. Williams, 22029644, 220510484, 221011637

Panel Lead: Tommy Leung
Panel Members: Amanda Vassigh
Andrew Wong

Appearing for Taxpayer: K. Williams, Taxpayer
Appearing for Franchise Tax Board: Nancy E. Parker, Attorney

Issues: Whether respondent's proposed assessments for the 2017, 2018, 2019, and 2020 tax years are erroneous; whether the late filing penalties for the 2017, 2018, 2019, and 2020 tax years should be waived; whether the demand penalties for the 2018 and 2019 tax years should be waived; and, whether the frivolous return and frivolous submission penalties for the 2017, 2018, 2019, and 2020 tax years should be waived.

Sockeye Trading Company, Inc, 230413056

Panel Lead: Tommy Leung
Panel Members: Eddy Y.H. Lam
Suzanne Brown
Appearing for Taxpayer: Benjamin Peeler, Attorney
Bradley Drake, Representative
Appearing for Franchise Tax Board: Vivian Ho, Attorney
Maria Brosterhous, Attorney

Issues: Whether the 2020 estimated tax penalty should be abated; whether the 2020 late payment penalty should be abated; and, whether interest on the estimated tax and late payment penalties should be abated.



State of California
Office of Tax Appeals

1:00 p.m. Session

R. Jallow, 240215316

Panel: _____ John Johnson
Appearing for Taxpayer: _____ R. Jallow, Taxpayer
Appearing for Franchise Tax Board: _____ Paige Chang, Attorney
_____ Maria Brosterhous, Attorney

Issues: ~~Whether appellant has shown reasonable cause for the late filing of his 2020 tax year return.~~

S. McCarthy, 230513448

Panel Lead: Keith Long
Panel Members: Asaf Kletter
Tommy Leung
Appearing for Taxpayer: S. McCarthy, Taxpayer
Appearing for Franchise Tax Board: Eric A. Yadao, Attorney

Issues: Whether appellant has shown reasonable cause for the late filing of his 2021 California income tax return.

The following case was removed from this agenda:

E. Amaya Lopez, 230412969 During OTA review the FTB conceded the entire amount at issue.
R. Jallow, 240215316 Taxpayer requested this case be deferred.

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.