



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Wednesday, October 9, 2024, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 10/08/24, 9:58 a.m.)

Business Tax Appeals Hearing

J. Gomez and A. Romero-Lara, 230914398

Panel Lead: Lauren Katagihara

Panel Members: Joshua Lambert

Erica Parker

Appearing for Taxpayer: Raul Carrega, Representative

Appearing for Department of

Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issues: Whether further adjustments to the measure of appellants' unreported taxable sales are warranted and whether the negligence penalty was improperly imposed.

Franchise and Income Tax Appeals Hearing

N. Basilio and S. Basilio, 230513269

Panel Lead: Sara Hosey

Panel Members: Eddy Y. H. Lam

Natasha Ralston

Appearing for Taxpayer: N. Basilio, Taxpayer

S. Basilio, Taxpayer

Appearing for Franchise Tax Board: Mina Mohaddress, Attorney

Adam Susz, Attorney

Issue: Whether one-half of appellants' income is attributed to appellant-wife subject to community property laws and subject to California tax.



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1:00 p.m. Session

Business Tax Appeals Hearing

J. Zarrabi, 19064928

Panel Lead:

Panel Members:

Michael Geary

Natasha Ralston

Steven Kim

Appearing for Taxpayer:

J. Zarrabi, Taxpayer

David J. Elbaz-Deckel, Attorney

Appearing for Department of
Tax and Fee Administration:

Sunny Paley, Attorney

Stephen Smith, Attorney

Christopher Brooks, Attorney

Issues: Whether the California Department of Tax and Fee Administration timely issued the Notice of Determination to appellant; whether appellant is personally liable for Nu Print and Graphics, LLC's (Nu Print's) unpaid sales tax liabilities for the liability period, pursuant to R&TC section 6829; whether adjustments are warranted to Nu Print's tax liability; whether the 10 percent negligence penalty imposed against Nu Print was warranted; and, whether appellant is personally liable for the finality penalty imposed on Nu Print.

Franchise and Income Tax Appeals Hearing

H. Hojati and E. Hojati, 221212104

Panel Lead:

Panel Members:

Asaf Kletter

Eddy Y.H. Lam

Joshua Lambert

Appearing for Taxpayer:

H. Hojati, Taxpayer

James Mather, Representative

Steve Mather, Attorney

Appearing for Franchise Tax Board:

Pamela Bertani, Attorney

Nathan Hall, Attorney

Issues: Whether appellants have substantiated sufficient basis in their shares of ICC Collision Center 1, Inc.'s stock shares to allow the pass-through loss reported on their 2017 return; whether appellants have substantiated losses from other pass-through entities reported on their 2017 return; whether respondent's itemized deduction limitation adjustment was erroneous; and, whether appellants have shown reasonable cause to abate the late-filing penalty.



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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.