



## OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

### Agenda

Office of Tax Appeals Hearings  
Tuesday, October 15, 2024, 9:30 a.m.  
400 R Street  
Hearing Room  
Sacramento, CA 95811

(Agenda updated as of 10/14/24, 12:54 p.m.)

#### **Business Tax Appeals Hearing**

Saratoga Springs, Inc., 230112250

Panel Lead:

Natasha Ralston

Panel Members:

Greg Turner

Joshua Lambert

Appearing for Taxpayer:

John Huk, Representative

Monika Miles, Representative

Appearing for Department of  
Tax and Fee Administration:

Kevin Smith, Attorney

Cary Huxsoll, Attorney

Jason Parker, Hearing Representative

Issue: Whether appellant is entitled to relief based upon reasonable reliance on written advice.

#### **Franchise and Income Tax Appeals Hearing**

S. Ledson and A. Ledson, 221111831

Panel Lead:

Natasha Ralston

Panel Members:

Teresa Stanley

Cheryl Akin

Appearing for Taxpayer:

S. Ledson, Taxpayer

A. Ledson, Taxpayer

Michael Schinner, Attorney

Appearing for Franchise Tax Board:

Sonia Woodruff, Attorney

Teresa Kayatta, Attorney

Issue: Whether appellants have shown error in respondent's assessment of additional tax arising from their carryforward of charitable contribution amounts in tax years 2015, 2016, and 2017.



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### 1:00 p.m. Session

M. Libitzky and S. Libitzky, 18124095

Panel Lead:

Keith Long

Panel Members:

Veronica Long

Greg Turner

Appearing for Taxpayer:

S. Ross Kochenderfer Jr., Attorney

Appearing for Franchise Tax Board:

Christopher Tuttle, Attorney

Jackie Zumaeta, Attorney

Issue: Whether appellants' claim for credit from overpayment for the 2011 tax year is barred by the statute of limitations.

The following cases were removed from this agenda:

J. Dippe and L. Dippe, 230413158

During OTA review the FTB conceded the entire amount at issue.

Prime West, Inc., 21098649

GTK Investments, Inc., 21098650

M. Mavaddat, 21098644

K. Hassid, 21098640

Y. and B. Hassid, 21098652

Taxpayers 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](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.