



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Tuesday, December 17, 2024, 9:30 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 12/04/24, 11:51 a.m.)

Franchise and Income Tax Appeals Hearings

G. Teshara and E. Teshara, 240115157

Panel: Amanda Vassigh
Appearing for Taxpayer: G. Teshara, Taxpayer
Appearing for Franchise Tax Board: Vivian Ho, Attorney
Maria Brosterhous, Attorney

Issue: Whether appellants have established reasonable cause to abate the mandatory electronic payment penalty for the 2022 tax year.

T. Born (Dec'd), 240315752

Panel: Cheryl L. Akin
Appearing for Taxpayer: Michael J. Walsh, Representative
Appearing for Franchise Tax Board: Vivian Ho, Attorney
Maria Brosterhous, Attorney

Issue: Whether appellant's claim for refund for the 2017 tax year is barred by the statute of limitations.



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

1:00 p.m. Session (Virtual Hearing)

New Alien Corporation, 22029627

Panel Lead:

Keith T. Long

Panel Members:

Cheryl L. Akin

Amanda Vassigh

Appearing for Taxpayer:

Kathy Freeman, Representative

Appearing for Franchise Tax Board:

Matthew Miller, Attorney

Brad Coutinho, Attorney

Issue: Whether appellant has the capacity to maintain an appeal before OTA as a nonqualified foreign corporation.

The following case was removed from this agenda:

E. Silva and E. Silva, 18103945, 19024364

Taxpayers and FTB requested a deferral of this case.

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.