



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

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

(Agenda updated as of 12/04/24, 12:09 p.m.)

Franchise and Income Tax Appeals Hearing

F. Dulian Exemption Trust, 221111754

Panel Lead:

Keith T. Long

Panel Members:

Natasha Ralston

Asaf Kletter

Appearing for Taxpayer:

Stephen R. McLeod, Representative

Appearing for Franchise Tax Board:

Noel Garcia-Rosenblum, Attorney

Brad Coutinho, Attorney

Issues: Whether appellant has established reasonable cause for the late filing of its return for the 2019 tax year and whether interest abatement is warranted.

Business Tax Appeals Hearing

Y and G Empire, Inc., 230513210

Panel Lead:

Andrew Wong

Panel Members:

Michael F. Geary

Kim Wilson

Appearing for Taxpayer:

Paul Azir, Representative

Appearing for Department of

Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issues: Whether the amount of unreported taxable sales should be further reduced and whether appellant was negligent.



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1:00 p.m. Session

Franchise and Income Tax Appeals Hearing

R. Parcell and T. Parcell, 230212520

Panel Lead:

Keith T. Long

Panel Members:

Andrew Wong

Tommy Leung

Appearing for Taxpayer:

T. Parcell, Taxpayer

Jessica Monroe, Attorney

Appearing for Franchise Tax Board:

Sarah Fassett, Attorney

Cynthia Kent, Attorney

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

Business Tax Appeals Hearing

Phong H. Pham

dba Temescal Auto Care, 230713789

Panel Lead:

Teresa A. Stanley

Panel Members:

Kim Wilson

Keith T. Long

Appearing for Taxpayer:

Hoang Le, Representative

Appearing for Department of

Tax and Fee Administration:

Randy Suazo, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issue: Whether adjustments are warranted to the audited taxable measure determined for the liability period October 1, 2017, through December 31, 2020.



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The following case was removed from this agenda:

S. Stires, 230312766

Taxpayer 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 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.