



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Tuesday, January 14, 2025, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 01/10/25, 11:48 a.m.)

Franchise and Income Tax Appeals Hearing

D. Harbour and S. Harbour, 230713816

Panel: Eddy Y.H. Lam
Appearing for Taxpayer: D. Harbour, Taxpayer
Appearing for Franchise Tax Board: Eric Brown, Attorney
Cynthia Kent, Attorney

Issues: Whether appellants have established reasonable cause to support the abatement of late payment penalty and whether appellants established grounds to support the abatement of the underpayment of estimated tax penalty.

Business Tax Appeals Hearing

The Vape Lounge, Inc., 240415981

Panel Lead: Greg Turner
Panel Members: Steven Kim
Josh Aldrich
Appearing for Taxpayer: Marino Younan, Representative
Danny Seo, Representative

Appearing for Department of
Tax and Fee Administration: Sunny Paley, Attorney
Chad Bacchus, Attorney
Jason Parker, Hearing Representative

Issue: Whether the unremitted tax reimbursement collected (UTC) penalty was properly imposed and if so, whether the penalty should be relieved.



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1:00 p.m. Session

Franchise and Income Tax Appeals Hearing

~~Almacal Florida, LLC, 240415845~~

~~Panel: _____ Amanda Vassigh~~

~~Appearing for Taxpayer: _____ A. Akcaoglu, Taxpayer~~

~~Appearing for Franchise Tax Board: _____ Sophie Kuehl, Attorney~~

~~_____ Brad Coutinho, Attorney~~

~~Issue: Whether appellant has established reasonable cause to abate the late filing penalty imposed under Revenue and Taxation Code section 19172.~~

~~N. Chernick, 230312894~~

~~Panel Lead: _____ Eddy Y.H. Lam~~

~~Panel Members: _____ Veronica I. Long~~

~~_____ Amanda Vassigh~~

~~Appearing for Taxpayer: _____ N. Chernick, Taxpayer~~

~~Appearing for Franchise Tax Board: _____ Amelia Breen, Attorney~~

~~_____ Maria Brosterhous, Attorney~~

~~Issue: Whether appellant established reasonable cause to support the abatement of late payment penalty.~~

The following cases were removed from this agenda:

B. Gabayan and F. Goharchin, 22029731 Taxpayers requested a postponement.

Almacal Florida, LLC, 240415845 Taxpayer waived hearing.

N. Chernick, 230312894 FTB 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.