



## OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

### Agenda

Office of Tax Appeals Hearings  
Wednesday, January 15, 2025, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 01/10/25, 4:45 p.m.)

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

~~G. Martinez, 230312699~~

~~Panel Lead: \_\_\_\_\_ Keith T. Long~~

~~Panel Members: \_\_\_\_\_ Josh Lambert~~

~~Suzanne B. Brown~~

~~Appearing for Taxpayer: \_\_\_\_\_ G. Martinez, Taxpayer~~

~~Nery Gamboa, Interpreter~~

~~Appearing for Franchise Tax Board: \_\_\_\_\_ Paige Chang, Attorney~~

~~Maria Brosterhous, Attorney~~

~~Issue: Whether appellant has established reasonable cause for the late payment of tax for the 2021 tax year.~~

#### **1:00 p.m. Session**

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

S. Franco, 230413039

Panel Lead: Teresa A. Stanley

Panel Members: Suzanne B. Brown

Josh Lambert

Appearing for Taxpayer: S. Franco, Taxpayer

James Brunette, Representative

Appearing for Department of  
Tax and Fee Administration: Courtney Daniels, Attorney

Chad Bacchus, Attorney

Jason Parker, Hearing Representative

Issue: Whether appellant is personally responsible for the unpaid sales tax liabilities of Slamwich Co., LLC (dba Beach Hut Deli) for the period of April 1, 2016, through November 25, 2017.



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The following cases were removed from this agenda:

R. Rosensweig and A. Rosensweig, 220911409	Taxpayers waived hearing.
D. Swartzendruber and E. Swartzendruber, 231114700	Taxpayers waived hearing.
J. Smart and C. Smart, 230613473	Taxpayers waived hearing.
G. Martinez, 230312699	During OTA review the FTB conceded the entire amount at issue.

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.