



## OFFICE OF TAX APPEALS

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### Agenda

Office of Tax Appeals Hearings  
Wednesday, January 22, 2025, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 01/13/25, 10:26 a.m.)

### **Franchise and Income Tax Appeals Hearings**

J. Hochberg and J. Hochberg, 230413111

Panel Lead: Eddy Y.H. Lam

Panel Members: John O. Johnson

Asaf Kletter

Appearing for Taxpayer: Margarita Stone, Attorney

Appearing for Franchise Tax Board: Christopher T. Tuttle, Attorney

Maria Brosterhous, Attorney

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

### **1:00 p.m. Session (hearing will commence at 3:30 p.m.)**

D. Norman, 240416011

Panel: Sheriene Anne Ridenour

Appearing for Taxpayer: D. Norman, Taxpayer

Appearing for Franchise Tax Board: Jeffrey Gates, Attorney

Bradley Coutinho, Attorney

Issue: Whether appellant's claim for refund for the 2018 tax year is barred by the statute of limitations.

The following cases were removed from this agenda:

N. Lozano, 230112345 Taxpayer requested a postponement.

B. Eggleston & E. Hollows, 230312770 Taxpayers withdrew appeal.

Office Solutions Interiors, Inc., 240215413 Taxpayer requested a postponement.



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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.