



## OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

### Agenda

Office of Tax Appeals Hearings  
Thursday, January 23, 2025, 1:00 p.m.  
Virtual Hearings

(Agenda updated as of 01/16/25, 3:55 p.m.)

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

~~W. Downey and T. Downey, 230914258~~

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

~~Appearing for Taxpayer: \_\_\_\_\_ W. Downey, Taxpayer~~

~~\_\_\_\_\_ Roberta Harris, Representative~~

~~Appearing for Franchise Tax Board: \_\_\_\_\_ Lawrence Xiao, Attorney~~

~~\_\_\_\_\_ Adam Susz, Attorney~~

~~Issues: Whether interest abatement is warranted; whether the Office of Tax Appeals has jurisdiction to consider whether penalty abatement is warranted; and, whether appellants have shown that reasonable cause exists for the failure to timely file a return.~~

The following cases were removed from this agenda:

G. Wyatt, 240315684

Taxpayer requested a postponement.

SABSV Inc., 21088505

Taxpayer requested a postponement.

L. Yu Chien, 240415960

FTB requested a deferral of this case.

C. Zink and J. Zink, 230914353

Taxpayers did not respond to the hearing notice.

W. Downey and T. Downey, 230914258

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](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.