



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Wednesday, March 12, 2025, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 02/26/25, 10:26 a.m.)

Franchise and Income Tax Appeals Hearings

McDonell Lane, Inc., 240115255

Panel Lead: Josh Lambert

Panel Members: Steven Kim
Kenneth Gast

Appearing for Taxpayer: Richard "Brock" Shamberg, Representative

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

Issues: Whether appellant was doing business in California for the taxable year ending December 31, 2020; whether appellant established a basis to abate the late filing penalty; whether appellant established a basis to abate the demand penalty; whether the filing enforcement cost recovery fee is abated; and, whether interest is abated.

1:00 p.m. Session

W. Chua and L. Chuang, 220610633

Panel Lead: Amanda Vassigh

Panel Members: Asaf Kletter
Steven Kim

Appearing for Taxpayer: W. Chua, Taxpayer
L. Chuang, Taxpayer
Cruz Saavedra, Attorney

Appearing for Franchise Tax Board: David Hunter, Attorney
Nathan Hall, Attorney

Issue: Whether appellants properly claimed theft loss deductions on their personal income tax returns for the tax years 2015, 2016, and 2017.



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The following cases were removed from this agenda:

T. Fisher and C. Hickland, 21088422, 21088423	Taxpayers requested a postponement.
J. Coyne, 18011393	Taxpayer did not respond to the hearing notice.

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.