



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Wednesday, March 19, 2025, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 02/28/25, 10:54 a.m.)

Franchise and Income Tax Appeals Hearings

A. Meieran and C. Meieran, 20127031

Panel Lead:

Greg Turner

Panel Members:

Huy "Mike" Le

Erica Parker

Appearing for Taxpayer:

A. Meieran, Taxpayer

C. Meieran, Taxpayer

Robert Horwitz, Attorney

Appearing for Franchise Tax Board:

Bradley Kragel, Attorney

Roman Johnston, Attorney

Issues: Whether any of the Franchise Tax Board's proposed assessments for the tax years 2004, 2005, 2007, or 2008, are time-barred by the statute of limitations and whether the transactions at issue constituted "abusive tax avoidance transactions."

1:00 p.m. Session

J. Cook and K. Cook, 230613466

Panel Lead:

Teresa A. Stanley

Panel Members:

Erica Parker

Natasha Ralston

Appearing for Taxpayer:

J. Cook, Taxpayer

Hyein Kim, Representative

Appearing for Franchise Tax Board:

Eric Brown, Attorney

Brad Coutinho, Attorney

Issue: Whether appellants have established reasonable cause to abate the late-payment penalty for taxable year 2021.



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J. Wicklund and A. Tam, 230813998

Panel Lead:

Panel Members:

Appearing for Taxpayer:

Appearing for Franchise Tax Board:

Issue: Whether appellants are entitled to abatement of the late payment penalty.

Michael F. Geary

Erica Parker

Sheriene Anne Ridenour

J. Wicklund, Taxpayer

A. Tam, Taxpayer

Thomas Michel, Representative

Vivian Ho, Attorney

Maria Brosterhous, Attorney

Business Tax Appeals Hearing

D. Hambardzumyan, 230813957

Panel Lead:

Panel Members:

Appearing for Taxpayer:

Appearing for Department of
Tax and Fee Administration:

Teresa A. Stanley

Josh Aldrich

Natasha Ralston

D. Hambardzumyan, Taxpayer

Grigor Demirchyan, Representative

Jennifer Bary, Attorney

Cary Huxsoll, Attorney

Jason Parker, Hearing Representative

Issues: Whether adjustments to the audited measure of taxable sales are warranted and whether the negligence penalty was properly imposed.

The following cases were removed from this agenda:

SABSV Inc., 21088505

H. Zhong and J. Zheng, 240716763

Taxpayer requested a postponement.

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 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.