



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Tuesday, March 11, 2025, 1:00 p.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 03/05/25, 9:46 a.m.)

Franchise and Income Tax Appeals Hearings

D. Miller and C. Miller, 230513393

Panel Lead:

Teresa A. Stanley

Panel Members:

Josh Aldrich

Steven Kim

Appearing for Taxpayer:

D. Miller, Taxpayer

C. Miller, Taxpayer

Appearing for Franchise Tax Board:

Andrea Watkins, Attorney

Jackie Zumaeta, Attorney

Issue: Whether appellants have established error in the Franchise Tax Board's proposed assessment or in the federal assessment upon which it is based (taxable year 2016).

~~Fabric and Fabric, Inc., 21129318~~

~~Panel Lead:~~

~~Asaf Kletter~~

~~Panel Members:~~

~~Lauren Katagihara~~

~~Steven Kim~~

~~Appearing for Taxpayer:~~

~~Shahram Khazan, Representative~~

~~Appearing for Franchise Tax Board:~~

~~Andrea Watkins, Attorney~~

~~Jackie Zumaeta, Attorney~~

~~Issues: Whether appellant has shown error in Franchise Tax Board's proposed assessments of additional tax for the 2010, 2011, and 2012 tax years, which are based on federal determinations; and whether appellant is entitled to interest abatement.~~



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The following cases were removed from this agenda:

Catalina's Seafood, Inc., 230713790

OTA determined this case needed additional development prior to hearing.

D. Elhajj, 221111924

Taxpayer requested a postponement.

Therakos, Inc., 21047618

Taxpayer did not respond to the hearing notice.

Fabric and Fabric, Inc., 21129318

Taxpayer 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 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.