



## OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

### Agenda

Office of Tax Appeals Hearings  
Tuesday, March 18, 2025, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 03/17/25, 2:34 p.m.)

#### **Business Tax Appeals Hearing**

India Oven, Inc., 220911466

Panel Lead:

Natasha Ralston

Panel Members:

Keith T. Long

Teresa A. Stanley

Appearing for Taxpayer:

Tarlochan S. Sahiwal, Representative

Mandeep Kaur, Representative

Gurdeep Singh, Representative

Sunny Sehgal, Representative

Appearing for Department of  
Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issue: Whether adjustments are warranted to the measure of unreported taxable sales.

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

M. Delgado, 230513268

Panel Lead:

Seth Elsom

Panel Members:

Keith T. Long

Steven Kim

Appearing for Taxpayer:

M. Delgado, Taxpayer

Jacqueline E. Rowe, Representative

Appearing for Franchise Tax Board:

Shah Khan, Attorney

Brad Coutinho, Attorney

Issues: Whether appellant has established reasonable cause for the abatement of the late filing penalty and whether appellant has established a legal basis for the abatement of the interest.



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### 1:00 p.m. Session

Nelson Gould Estate, 230814171

Panel:

Sara A. Hosey

Appearing for Taxpayer:

Hal Kudler, Representative

Scott Kudler, Attorney

Appearing for Franchise Tax Board:

Tristen Thalhuber, Attorney

Brad Coutinho, Attorney

Issue: Whether appellant has shown reasonable cause to abate the late payment penalty for the 2021 tax year.

~~LC and J. Barnes Decedent Trust, 230914372~~

~~Panel Lead: \_\_\_\_\_ John O. Johnson~~

~~Panel Members: \_\_\_\_\_ Sara A. Hosey~~

~~\_\_\_\_\_ Cheryl L. Akin~~

~~Appearing for Taxpayer: \_\_\_\_\_ L. Wynne, Trustee~~

~~\_\_\_\_\_ Karen Walker, Representative~~

~~Appearing for Franchise Tax Board: \_\_\_\_\_ John Ly, Attorney~~

~~\_\_\_\_\_ Brad 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:

D. Elias, 230513268

Taxpayer did not respond to the hearing notice.

B. Weeks and M. Weeks, 221111925

Taxpayers requested a postponement.

LC and J. Barnes Decedent Trust, 230914372

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](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.