



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Thursday, March 20, 2025, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 03/07/25, 1:36 p.m.)

Franchise and Income Tax Appeals Hearings

Jacob Rastegar M.D., Inc., 230613538

Panel Lead:

Tommy Leung

Panel Members:

Seth Elsom

John O. Johnson

Appearing for Taxpayer:

Parham Khorsandi, Attorney

Appearing for Franchise Tax Board:

Tristen Thalhuber, Attorney

Topher Tuttle, Attorney

Issues: Whether the dishonored payment penalty should be abated and whether the late payment penalty should be abated.

1:00 p.m. Session

~~C. Strickland, 230713753~~

~~Panel:~~

~~Lauren Katagihara~~

~~Appearing for Taxpayer:~~

~~C. Strickland, Taxpayer~~

~~Thomas Michel, Representative~~

~~Appearing for Franchise Tax Board:~~

~~Vivian Ho, Attorney~~

~~Analisa Pinarbasi, Attorney~~

~~Issue: Whether the statute of limitations bars appellant's claim of refund for the 2015 tax year.~~

D. Hodges, 230814039

Panel:

Teresa A. Stanley

Appearing for Taxpayer:

D. Hodges, Taxpayer

Appearing for Franchise Tax Board:

Tristen Thalhuber, Attorney

Cynthia Kent, Attorney

Issue: Whether appellant has established an error in the Franchise Tax Board's proposed assessment of additional tax for the 2019 taxable year.



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The following cases were removed from this agenda:

N. Williams and L. Williams, 22029642
P. van der Zee, 21088516, 230112239
A. Deer and J. Hefley, 230613616
C. Strickland, 230713753

Taxpayers requested a postponement.
Taxpayer waived hearing.
Taxpayers waived hearing.
OTA determined this case needed additional development prior to hearing.

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.