



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Wednesday, April 16, 2025, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 04/15/25, 1:32 p.m.)

Franchise and Income Tax Appeals Hearing

A. Keshishian and E. Keshishian, 230713855

Panel Lead: Steven Kim

Panel Members: Erica Parker

Andrew Wong

Appearing for Taxpayer:

A. Keshishian, Taxpayer

Gerald Brown, Representative

Todd Reznik, Representative

Appearing for Franchise Tax Board:

Noel Garcia-Rosenblum, Attorney

Topher Tuttle, Attorney

Issues: Whether appellants have demonstrated reasonable cause to abate the late payment penalty for the 2021 tax year and whether appellants have established a basis to abate the underpayment of estimated tax penalty for the 2021 tax year.

Business Tax Appeals Hearing

Three Star Market, Inc., 230814196

Panel Lead: Andrew Wong

Panel Members: Suzanne B. Brown

Sheriene Anne Ridenour

Appearing for Taxpayer:

A. Alawdi, Taxpayer

Jon Stead, Representative

Alexander Kugelman, Attorney

Appearing for Department of
Tax and Fee Administration:

Christopher Brooks, Attorney

Randy Suazo, Hearing Representative

Jason Parker, Hearing Representative

Issue: Whether the amount of unreported taxable sales should be reduced.



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1:00 p.m. Session

Franchise and Income Tax Appeals Hearings

L. Olvera, 230814005

Panel Lead:

Veronica I. Long

Panel Members:

Greg Turner

Teresa A. Stanley

Appearing for Taxpayer:

L. Olvera, Taxpayer

Appearing for Franchise Tax Board:

Eric Brown, Attorney

Issue: Whether appellant has established that the late filing penalty should be abated.

J. Rice and F. Rice, 230312734

Panel Lead:

Sheriene Anne Ridenour

Panel Members:

Josh Lambert

Teresa A. Stanley

Appearing for Taxpayer:

F. Rice, Taxpayer

Andre Helms, Representative

Appearing for Franchise Tax Board:

David Hunter, Attorney

Issue: Whether appellants have established to additional basis in real property located in La Jolla, California.

The following cases were removed from this agenda:

C. Callen, 230713835

Taxpayer waived hearing.

C. Baum, 240315591

Taxpayer withdrew appeal.

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.