



## OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

### Agenda

Office of Tax Appeals Hearings  
Thursday, April 17, 2025, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 04/17/25, 8:26 a.m.)

### 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.

~~L. Chien, 240415960~~

~~Panel:~~

~~Tommy Leung~~

~~Appearing for Taxpayer:~~

~~L. Chien, Taxpayer~~

~~Fred R. Langer, Representative~~

~~Appearing for Franchise Tax Board:~~

~~Andrea Watkins, Attorney~~

~~Maria Brosterhous, Attorney~~

~~Issue: Whether there was reasonable cause for appellant's late payment of his 2020 taxes.~~

M. McGuire, 220811064

Panel Lead:

Cheryl L. Akin

Panel Members:

Suzanne B. Brown

Josh Lambert

Appearing for Taxpayer:

M. McGuire, Taxpayer

Appearing for Franchise Tax Board:

Chris Cook, Attorney

Topher Tuttle, Attorney

Issues: Whether appellant has shown error in the Franchise Tax Board's proposed assessments for the 2018 and 2019 tax years and whether appellant has established reasonable cause to abate the late-filing penalty imposed for the 2018 and 2019 tax years.



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### 1:00 p.m. Session

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

~~E. King, 230713787~~

~~S. King, 221011677~~

~~Panel Lead: \_\_\_\_\_ Josh Aldrich~~

~~Panel Members: \_\_\_\_\_ Keith T. Long~~

~~\_\_\_\_\_ Suzanne B. Brown~~

~~Appearing for Taxpayer: \_\_\_\_\_ E. King, Taxpayer~~

~~\_\_\_\_\_ Haleh Naimi, Attorney~~

~~Appearing for Department of~~

~~Tax and Fee Administration: \_\_\_\_\_ Mari Guzman, Attorney~~

~~\_\_\_\_\_ Chad Bacchus, Attorney~~

~~\_\_\_\_\_ Jason Parker, Hearing Representative~~

~~Issues: Whether appellants are personally liable pursuant to Revenue and Taxation Code section 6829 for the unpaid tax liabilities of Crenshaw Holdings, LLC for the third quarter of 2016, through the fourth quarter of 2017 and whether relief of the penalties is warranted.~~

The following cases were removed from this agenda:

B. Gabayan and F. Goharchin, 22029731

M. Amin and N. Amin, 231214896

L. Chien, 240415960

Taxpayers requested a postponement.

Taxpayers requested a postponement.

During OTA review FTB conceded the entire amount at issue.

E. King, 230713787

S. King, 221011677

Taxpayers 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](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.