



## OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

### **Agenda**

Office of Tax Appeals Hearings  
Tuesday, April 22, 2025, 11:00 a.m.  
855 M Street  
Suite 960  
Fresno, CA 93721

(Agenda updated as of 04/07/25, 1:50 p.m.)

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

M. Rivas, 240315712

Panel Lead:

Sara A. Hosey

Panel Members:

Veronica I. Long

Kim Wilson

Appearing for Taxpayer:

M. Rivas, Taxpayer

Appearing for Franchise Tax Board:

Tristen Thalhuber, Attorney

Jackie Zumaeta, Attorney

Issue: Whether appellant's claim for the 2017 tax year is barred by the statute of limitations.

### **1:00 p.m. Session**

Marshall Ranches, LLC, 231214921

Panel:

Veronica I. Long

Appearing for Taxpayer:

S. Gilbert, Taxpayer

Appearing for Franchise Tax Board:

Tristen Thalhuber, Attorney

Jackie Zumaeta, Attorney

Issues: Whether appellant has established a basis to abate the late filing penalty and whether appellant has established a basis to abate the late payment penalty.



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### Business Tax Appeals Hearing

I. Alwareeth, 230513410

Panel Lead:

Keith T. Long

Panel Members:

Suzanne B. Brown

Sara A. Hosey

Appearing for Taxpayer:

I. Alwareeth, Taxpayer

Appearing for Department of

Tax and Fee Administration:

Jennifer Barry, Attorney

Jarrett Noble, Attorney

Jason Parker, Hearing Representative

Issues: Whether appellant is liable for Auto Salvage Plus, LLC's unpaid liability, as its predecessor, and, if so, whether the reductions to Auto Salvage Plus, LLC's audit liability are warranted.

The following cases were removed from this agenda:

Buttar Enterprises, Inc., 231014527

F. Martinez and E. Martinez, 22029615

Taxpayer requested a postponement.

During OTA review 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.