



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Wednesday, April 23, 2025, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 04/16/25, 3:16 p.m.)

Franchise and Income Tax Appeals Hearing

S. Taube, 230814123

Panel Lead:

Steven Kim

Panel Members:

Amanda Vassigh

Keith T. Long

Appearing for Taxpayer:

S. Taube, Taxpayer

Appearing for Franchise Tax Board:

Arathi Ramlingam, Attorney

Cynthia Kent, Attorney

Issue: Whether appellant has established reasonable cause to abate the mandatory e-pay penalty for the 2020 tax year.

~~B. Hodson and L. Hodson, 230613499~~

~~Panel Lead: _____ Teresa A. Stanley~~

~~Panel Members: _____ Natasha Ralston~~

~~Sheriene Anne Ridenour~~

~~Appearing for Taxpayer: _____ B. Hodson, Taxpayer~~

~~Appearing for Franchise Tax Board: _____ Andrea Watkins, Attorney~~

~~Cynthia Kent, Attorney~~

~~Issues: Whether appellants have established error in the Franchise Tax Board's proposed assessment, which is based on federal adjustments, and whether appellants contest the accuracy-related penalty.~~



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The following cases were removed from this agenda:

Medical Instrument Development

Laboratories Inc., 231114764

M. Huang and R. Huang, 231114727

Harmonic, Inc., 230713768

B. Hodson and L. Hodson, 230613499

Taxpayer waived hearing.

During OTA review FTB conceded the entire amount at issue.

Taxpayer requested a postponement.

Taxpayers waived 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.