



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Thursday, May 22, 2025, 11:00 a.m.
Virtual Hearings

(Agenda updated as of 05/22/25, 8:11 a.m.)

Franchise and Income Tax Appeals Hearings

KCG, Inc., 230513439

Panel Lead: _____ Tommy Leung
Panel Members: _____ Veronica I. Long
_____ Kenneth Gast
Appearing for Taxpayer: _____ Jennine Brazell, Representative
_____ Tarek Najjar, Attorney
Appearing for Franchise Tax Board: _____ Alisa Pinarbasi, Attorney
_____ Maria Brosterhous, Attorney

Issues: ~~Whether the 2021 late payment penalty should be abated; whether the 2021 estimated tax penalty should be abated; and, whether interest should be abated.~~

N. Williams and L. Williams, 22029642

Panel Lead: _____ Keith T. Long
Panel Members: _____ Tommy Leung
_____ Sara A. Hosey
Appearing for Taxpayer: _____ N. Williams, Taxpayer
_____ L. Williams, Taxpayer
Appearing for Franchise Tax Board: _____ Andrea Watkins, Attorney
_____ Cynthia Kent, Attorney

Issues: ~~Whether appellants have demonstrated adjustments to the Franchise Tax Board's proposed assessment are warranted; whether appellants have demonstrated reasonable cause for the late filing of their return; and, whether the accuracy-related penalty may be abated.~~



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M. Freedman and J. Montag-Freedman, 230814077

Panel Lead: Sara A. Hosey

Panel Members: Seth Elsom

Erica Parker

Appearing for Taxpayer: Michael Grossman, Representative

Allen Perl, Representative

Appearing for Franchise Tax Board: Andrea Watkins, Attorney

Cynthia Kent, Attorney

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

1:00 p.m. Session

G. Parsons, 240917413

Panel: Tommy Leung

Appearing for Taxpayer: G. Parsons, Taxpayer
Winston Parsons, Representative

Appearing for Franchise Tax Board: Jeffrey Gates, Attorney

Cynthia Kent, Attorney

Issue: Whether appellant's 2017 refund claim is timely.

N. Chernick, 230312894

Panel Lead: Veronica I. Long

Panel Members: Natasha Ralston

Steven Kim

Appearing for Taxpayer: N. Chernick, Taxpayer

Appearing for Franchise Tax Board: Arathi Ramalingam, Attorney

Topher Tuttle, Attorney

Issue: Whether appellant has established reasonable cause to support abatement of the late payment penalty.

The following cases were removed from this agenda:

R. Peters, 22019564, 22029623

Taxpayer waived hearing.

D. Hughes, 241118004

Taxpayer waived hearing.

N. Williams and L. Williams, 22029642

Taxpayers requested postponement.

KCG, Inc., 230513439

Taxpayer waived hearing.



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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.