



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Wednesday, June 25, 2025, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 06/24/25, 11:03 a.m.)

Franchise and Income Tax Appeals Hearings

G. Wilde and B. Wilde, 230914232

Panel Lead: _____ Steven Kim

Panel Members: _____ Teresa A. Stanley
_____ Kim Wilson

Appearing for Taxpayer: _____ Elizabeth Hale, Representative

Appearing for Franchise Tax Board: _____ Noel Garcia-Rosenblum, Attorney
_____ Topher Tuttle, Attorney

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

K. Shepela and S. Shepela, 240917452

Panel: _____ Sheriene Anne Ridenour

Appearing for Taxpayer: _____ K. Shepela, Taxpayer

Appearing for Franchise Tax Board: _____ David Muradyan, Attorney
_____ Nancy Parker, Attorney

Issue: Whether appellants have established reasonable cause for failing to make a timely payment of tax for the 2023 tax year.

1:00 p.m. Session

M. Pierce, 230413124

Panel Lead: _____ Teresa A. Stanley

Panel Members: _____ Tommy Leung
_____ Natasha Ralston

Appearing for Taxpayer: _____ M. Pierce, Taxpayer

Appearing for Franchise Tax Board: _____ Noel Garcia-Rosenblum, Attorney
_____ Topher Tuttle, Attorney

~~Issue: Whether appellant is entitled to innocent spouse relief for taxable year 2025.~~



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Organic Media, 230713758

Panel Lead:

Steven Kim

Panel Members:

Sheriene Anne Ridenour

Greg Turner

Appearing for Taxpayer:

Matthew Heilmann, Representative

Patricia Kirby, Representative

Appearing for Franchise Tax Board:

Alisa Pinarbasi, Attorney

Maria Brosterhous, Attorney

Issue: Whether appellant has demonstrated reasonable cause to abate the per partner late filing penalty for the 2019 and 2020 tax years.

The following cases were removed from this agenda:

A. Sciaretta, 230713739

Taxpayer waived hearing.

G. Wilde and B. Wilde, 230914232

Taxpayers requested a postponement.

M. Pierce, 230413121

FTB requested a postponement and deferral.

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.