



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Thursday, June 26, 2025, 1:00 p.m.
Virtual Hearings

(Agenda updated as of 06/17/25, 10:57 a.m.)

Franchise and Income Tax Appeals Hearings

~~S. Gallagher and J. Gallagher, 230413073~~

~~Panel Lead: _____ Greg Turner~~

~~Panel Members: _____ Veronica I. Long~~

~~_____ Teresa A. Stanley~~

~~Appearing for Taxpayer: _____ Diana Gallagher, Representative~~

~~Appearing for Franchise Tax Board: _____ Nancy Parker, Attorney~~

~~_____ Cynthia Kent, Attorney~~

~~Issue: Whether the statute of limitations bars appellants' claim for refund.~~

1:00 p.m. Session

APlusLives (A+Lives), L.L.C., 240415788

Panel Lead: _____ Veronica I. Long

Panel Members: _____ Steven Kim

_____ Erica Parker

Appearing for Taxpayer: _____ Yuanjian Liu, Representative

Appearing for Franchise Tax Board: _____ Shah Khan, Attorney

_____ Alisa Pinarbasi, Attorney

Issues: Whether appellant owes the annual Limited Liability Company (LLC) tax for the 2020 taxable year pursuant to R&TC section 23153; whether appellant has established a basis to abate the per shareholder late filing penalty; whether appellant has established a basis to abate the demand penalty; and, whether appellant has established a basis to abate the filing enforcement fee.



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Business Tax Appeals Hearing

Excel Food Services, Inc., 221111940

Panel Lead:

Natasha Ralston

Panel Members:

Suzanne B. Brown

Steven Kim

Appearing for Taxpayer:

Nader Shahatit, Representative

Appearing for Department of

Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Chad Bacchus, Attorney

Jason Parker, Hearing Representative

Issues: Whether any adjustments to the amount of unreported taxable sales are warranted; whether any adjustments to the amount of unreported fixed asset sales are warranted; whether appellant was negligent; and, whether relief of interest is warranted.

The following cases were removed from this agenda:

2021, Inc., 230212691

Taxpayer requested a postponement.

Danish Bakery, LLC, 240616438

Taxpayer withdrew appeal.

S. Gallagher and J. Gallagher, 230413073

Taxpayers and FTB 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 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.