



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Wednesday, July 16, 2025, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 07/07/25, 1:06 p.m.)

Franchise and Income Tax Appeals Hearing

Notfriends, Inc., 240616472

Panel Lead:

Sara A. Hosey

Panel Members:

Seth Elsom

Keith T. Long

Appearing for Taxpayer:

A. Garber, Taxpayer

Appearing for Franchise Tax Board:

Shah Khan, Hearing Representative

Topher Tuttle, Attorney

Issues: Whether appellant has established reasonable cause to abate the late payment penalty for the 2022 tax year; whether appellant has established any basis to abate the estimated tax penalty for the 2019 and 2022 tax years; and, whether appellant has established a basis to abate the interest for the 2019 and 2022 tax years.

1:00 p.m. Session

Business Tax Appeals Hearings

Ronald Isaac Simms, 240215322

Panel Lead:

Josh Aldrich

Panel Members:

Michael F. Geary

Natasha Ralston

Appearing for Taxpayer:

Stephen Mayer, Representative

Appearing for Department of

Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issues: Whether adjustments are warranted to the measure of unreported taxable sales; whether the negligence penalty was properly imposed; whether the finality penalty was properly imposed; and, whether the collection cost recovery was properly imposed.



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East West Bank, 240115150

Panel Lead:

Teresa A. Stanley

Panel Members:

Josh Aldrich

Sheriene Anne Ridenour

Appearing for Taxpayer:

Roger Wang, Representative

Appearing for Department of

Tax and Fee Administration:

Jennifer Barry, Attorney

Jarrett Noble, Attorney

Jason Parker, Hearing Representative

Issue: Whether appellant is entitled to a refund of excess tax (sales tax reimbursement or use tax) paid to an out-of-state vendor in connection with a purchase that was not subject to California sales or use tax.

The following cases were removed from this agenda:

Buenvibra, Inc., 240817026

Taxpayer waived hearing.

West Coast Truck Parts OC, Inc., 240716620

Taxpayer waived hearing

D. Fernandez and J. Fernandez, 240616355

During OTA review the 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 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.