



## OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

### Agenda

Office of Tax Appeals Hearings  
Thursday, July 24, 2025, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 07/22/25, 1:02 p.m.)

### **Franchise and Income Tax Appeals Hearings**

C. Kaplan, 240516191

Panel Lead: Asaf Kletter

Panel Members: Sara A. Hosey

Seth Elsom

Appearing for Taxpayer: C. Kaplan, Taxpayer

Appearing for Franchise Tax Board: Eric Brown, Attorney

Ellen Swain, Attorney

Issue: Whether appellant is entitled to a refund for the 2019 through 2022 tax years.

~~J. Sun and B. Huang, 230814199~~

~~Panel Lead: Josh Lambert~~

~~Panel Members: Kim Wilson~~

~~Sara A. Hosey~~

~~Appearing for Taxpayer: B. Huang, Taxpayer~~

~~J. Sun, Taxpayer~~

~~Adam Rule, Representative~~

~~Appearing for Franchise Tax Board: Vivian Ho, Attorney~~

~~Maria Brosterhous, Attorney~~

~~Issues: Whether appellants have established a basis to abate the notice and demand penalties for 2018 and 2019, and whether appellants have established a basis to abate the collection cost recovery fee for 2018.~~



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### 1:00 p.m. Session

Fishbone Apparel, Inc., 230212546

Panel Lead:

Seth Elsom

Panel Members:

Asaf Kletter

Erica Parker

Appearing for Taxpayer:

Frank Gertzen, Representative

Appearing for Franchise Tax Board:

Alisa Pinarbasi, Attorney

Topher Tuttle, Attorney

Issues: Whether appellant has established error in respondent's proposed assessment for the 2019 tax year; whether appellant has established reasonable cause for the abatement of the late filing penalty; whether appellant has established a legal basis for the abatement of the filing enforcement fee; and, whether appellant has established a legal basis for the abatement of interest.

### Business Tax Appeals Hearing

Z. Sultana, 221212128

Panel Lead:

Josh Lambert

Panel Members:

Greg Turner

Kim Wilson

Nader Shahatit, Representative

Appearing for Taxpayer:

Mari Guzman, Attorney

Appearing for Department of  
Tax and Fee Administration:

Chad Bacchus, Attorney

Jason Parker, Hearing Representative

Issues: Whether appellant has shown that adjustments are warranted to the audit liability and whether appellant is personally liable for the unpaid sales tax liabilities of Ark & Associates, Inc. for the period July 1, 2014, through November 15, 2018, pursuant to Revenue and Taxation Code Section 6829.

The following cases were removed from this agenda:

R. Acevedo III, 241117981

Taxpayer did not respond to the hearing notice.

F. Syed and A. Al-Salman, 240917399

Taxpayers did not respond to the hearing notice.

J. Sun and B. Huang, 230814199

Taxpayers requested a postponement.



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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](mailto: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.