



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Wednesday, August 13, 2025, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 08/04/25, 4:03 p.m.)

Franchise and Income Tax Appeals Hearings

M. Lister, 240516165

Panel Lead:

Asaf Kletter

Panel Members:

Teresa A. Stanley

Erica Parker

Appearing for Taxpayer:

M. Lister, Taxpayer

Appearing for Franchise Tax Board:

John Ly, Attorney

Jackie Zumaeta, Attorney

Issue: Whether the statute of limitations bars appellant's claim for refund for the 2018 tax year.

B. Morris and D. Morris, 19115431

Panel Lead:

Amanda Vassigh

Panel Members:

John O. Johnson

Asaf Kletter

Appearing for Taxpayer:

D. Morris, Taxpayer

Ryan Nowicki, Attorney

Appearing for Franchise Tax Board:

James Youn, Attorney

Issues: Whether the Noneconomic Substance Transaction Understatement penalty under Revenue and Taxation Code (R&TC) section 19774 is applicable; and whether the Interest-Based penalty under R&TC section 19777 is applicable.



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1:00 p.m. Session

C. Cole, 240716948

Panel Lead:

Panel Members:

Asaf Kletter

Erica Parker

Andrew Wong

Appearing for Taxpayer:

C. Cole, Taxpayer

Appearing for Franchise Tax Board:

John Ly, Attorney

Jackie Zumaeta, Attorney

Issue: Whether the statute of limitations bars appellant's claim for refund for the 2019 tax year.

L. Hackney, 240516261

Panel Lead:

Panel Members:

Kim Wilson

Asaf Kletter

Teresa A. Stanley

Appearing for Taxpayer:

Philip Scalisi, Representative

Appearing for Franchise Tax Board:

John Ly, Attorney

Jackie Zumaeta, Attorney

Issue: Whether appellant has established a legal basis to suspend the statute of limitations on the claim for refund filed for the 2018 tax year.

The following cases were removed from this agenda:

D. Schryer, 19125635

Taxpayer requested a postponement.

A. Torres, 230312753

Taxpayer 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.