



## OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

### Agenda

Office of Tax Appeals Hearings  
Tuesday, August 19, 2025, 9:30 a.m.  
400 R Street  
Hearing Room  
Sacramento, CA 95811

(Agenda updated as of 08/04/25, 4:09 p.m.)

### **Franchise and Income Tax Appeals Hearing**

M. Swanson and B. Swanson, 230813992

Panel Lead: Kim Wilson

Panel Members: Veronica I. Long  
Natasha Ralston

Appearing for Taxpayer: M. Swanson, Taxpayer  
B. Swanson, Taxpayer

Appearing for Franchise Tax Board: Ariana Macedo, Hearing Representative  
Brad Coutinho, Attorney

Issues: Whether appellants have shown reasonable cause to abate the late-filing penalty and whether appellants have shown a legal basis to abate interest.

### **Business Tax Appeals Hearing**

Gallagher's Irish Pub, Inc., 231014464

Panel Lead: Suzanne B. Brown

Panel Members: Kim Wilson  
Greg Turner

Appearing for Taxpayer: Kelly Erben, Representative

Appearing for Department of  
Tax and Fee Administration: Nalan Samarawickrema, Hearing Representative  
Chad Bacchus, Attorney  
Jason Parker, Hearing Representative

Issue: Whether further adjustments to the amount of unreported taxable sales are warranted.



## OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

---

The following cases were removed from this agenda:

MD TOX Laboratory, Inc., 220510483  
K. Lynn, 231214887  
Level 10 Construction, LP, 231014575

Taxpayer did not respond to the hearing notice.  
Taxpayer requested a postponement.  
Taxpayer waived hearing.

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.