



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.



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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 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.