



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Wednesday, August 20, 2025, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 08/14/25, 11:47 a.m.)

Franchise and Income Tax Appeals Hearings

L. Ostarello, 241218324

Panel:

Kim Wilson

Appearing for Taxpayer:

L. Ostarello, Taxpayer

Eleonora Burchill, Representative

Appearing for Franchise Tax Board:

Eric Lemon, Hearing Representative

Michael Laisne, Attorney

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

~~B. Haffar and R. Haffar, 240516055~~

~~Panel Lead:~~

~~Amanda Vassigh~~

~~Panel Members:~~

~~Natasha Ralston~~

~~Asaf Kletter~~

~~Appearing for Taxpayer:~~

~~B. Haffar, Taxpayer~~

~~Hal Brand, Representative~~

~~Appearing for Franchise Tax Board:~~

~~Paige Chang, Attorney~~

~~Maria Brosterhous, Attorney~~

~~Issue: Whether appellants are entitled to abatement of the underpayment of estimated tax penalty.~~



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1:00 p.m. Session

Business Tax Appeals Hearing

A. Abolfazli, 240215362

Panel Lead:

Suzanne B. Brown

Panel Members:

Michael F. Geary

Greg Turner

Appearing for Taxpayer:

A. Abolfazli, Taxpayer

Appearing for Department of

Tax and Fee Administration:

Amanda Jacobs, Attorney

Chad Bacchus, Attorney

Jason Parker, Hearing Representative

Issue: Whether appellant is personally liable for the unpaid sales and use tax liabilities of Amin Auto Group, Inc. for the liability period at issue, pursuant to Revenue and Taxation Code section 6829.

Franchise and Income Tax Appeals Hearing

Amalfi Coast Insurance Services, Inc., 231014520

Panel Lead:

Erica Parker

Panel Members:

Sara A. Hosey

Veronica I. Long

Appearing for Taxpayer:

Orlando Frasca, Representative

Appearing for Franchise Tax Board:

Paige Chang, Attorney

Maria Brosterhous, Attorney

Issues: Whether appellant has established the accuracy related penalty based on a federal determination should be abated for fiscal tax year ending October 31, 2013; whether appellant has established reasonable cause to abate the late payment penalties for fiscal years ending October 31, 2013, October 31, 2014, and October 31, 2015; whether appellant has established reasonable cause to abate the underpayment of estimated tax penalties for fiscal years ending October 31, 2013, October 31, 2014, and October 31, 2015; and, whether appellant has established a basis to abate interest for fiscal years ending October 31, 2013, October 31, 2014, and October 31, 2015.



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Business Tax Appeals Hearing

Homelife, LLC, 240516311

Panel Lead: _____ Natasha Ralston

Panel Members: _____ Kim Wilson

_____ Teresa A. Stanley

Appearing for Taxpayer: _____ James Dumler, Representative

Appearing for Department of

Tax and Fee Administration: _____ Ravinder Sharma, Hearing Representative

_____ Chad Bacchus, Attorney

_____ Jason Parker, Hearing Representative

Issue: Whether an adjustment is warranted to unreported taxable sales.

The following case was removed from this agenda:

D. Archer, 240716707

Taxpayer did not respond to the hearing notice.

Homelife, LLC, 240516311

Taxpayer withdrew appeal.

B. Haffar and R. Haffar, 240516055

Taxpayers withdrew appeal.

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.