



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Wednesday, September 10, 2025, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 09/02/25, 10:04 a.m.)

Franchise and Income Tax Appeals Hearings

C. Glatzhofer, 230112343

Panel Lead:

Amanda Vassigh

Panel Members:

Sara A. Hosey

Seth Elsom

Appearing for Taxpayer:

C. Glatzhofer, Taxpayer

Appearing for Franchise Tax Board:

Amelia Breen, Attorney

Jackie Zumaeta, Attorney

Issues: Whether appellant has shown error in the proposed assessments for tax years 2011 or 2012, which were based on federal adjustments; and whether appellant has shown that the accuracy-related penalties for tax years 2011 or 2012 should be abated or reduced.

1:00 p.m. Session

G. Brenner, 240516155

Panel Lead:

Steven Kim

Panel Members:

Teresa A. Stanley

Seth Elsom

Appearing for Taxpayer:

George Simpson, Representative

Appearing for Franchise Tax Board:

Vivian Ho, Attorney

Jackie Zumaeta, Attorney

Issue: Whether the estimated tax penalty for the 2019 tax year should be abated.



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T. Lee and S. Lee, 231214957

Panel Lead: Erica Parker

Panel Members: Steven Kim

Kenneth Gast

Appearing for Taxpayer: S. Lee, Taxpayer

Appearing for Franchise Tax Board: Vivian Ho, Attorney

Jackie Zumaeta, Attorney

~~Issues: Whether appellants have established reasonable cause to abate the late filing penalty for the 2021 tax year and whether appellants have established grounds to abate the underpayment of estimated tax penalty for the 2021 tax year.~~

The following cases were removed from this agenda:

P. Ozbag, 240616446 Taxpayer did not respond to the hearing notice.

E. Shamam and E. Shamam, 231014474 FTB requested deferral of this case.

T. Lee and S. Lee, 231214957 Taxpayers 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.