



## OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

### Agenda

Office of Tax Appeals Hearings  
Wednesday, October 15, 2025, 9:30 a.m.  
12900 Park Plaza Dr.  
Suite 300  
Cerritos, CA 90703

(Agenda updated as of 10/10/25, 9:10 a.m.)

### **Franchise and Income Tax Appeals Hearings**

P. Swartz, 231014459

Panel Lead:

Seth Elsom

Panel Members:

Greg Turner

Teresa A. Stanley

Appearing for Taxpayer:

P. Swartz, Taxpayer

Christopher Campbell, Representative

David Han, Representative

Appearing for Franchise Tax Board:

Charles Tsai, Attorney

Jackie Zumaeta, Attorney

Issue: Whether appellant has established reasonable cause for the abatement of the late filing penalty.

### **1:00 p.m. Session**

T. Fisher and C. Hickland, 21088422, 21088423

Panel Lead:

Keith T. Long

Panel Members:

Kenny Gast

Erica Parker

Appearing for Taxpayer:

T. Fisher, Taxpayer

C. Hickland, Taxpayer

Lydia Turanchik, Attorney

Appearing for Franchise Tax Board:

Ron Hofsdal, Attorney

Ellen Swain, Attorney

Issues: Whether appellants have shown error in Franchise Tax Board's determination that appellant-husband was a resident of California during the period at issue; If appellant-husband was not a resident of California during the period at issue, whether the income at issue was California sourced income; and, whether appellants are entitled to further interest abatement.



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The following cases were removed from this agenda:

Liberty Mutual Group, Inc., 21129233

FTB requested deferral of this case.

J. Coyne, Jr., 18011393

Taxpayer requested a postponement.

D. Simpson and Q. Simpson, 230112420

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](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.