



## OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

### Agenda

Office of Tax Appeals Hearings  
Thursday, November 20, 2025, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 11/14/25, 9:58 a.m.)

### Franchise and Income Tax Appeals Hearings

~~B. Winter, 230413134~~

~~Panel Lead: \_\_\_\_\_ Asaf Kletter~~

~~Panel Members: \_\_\_\_\_ Josh Lambert~~

~~\_\_\_\_\_ Sara A. Hosey~~

~~Appearing for Taxpayer: \_\_\_\_\_ B. Winter, Taxpayer~~

~~Appearing for Franchise Tax Board: \_\_\_\_\_ Maria Brosterhous, Attorney~~

~~\_\_\_\_\_ Brad Coutinho, Attorney~~

~~Issue: Whether OTA has jurisdiction over appellant's claim for refund for the 2021 tax year.~~

T. Miller, 240616447

Panel Lead: \_\_\_\_\_ Keith T. Long

Panel Members: \_\_\_\_\_ Amanda Vassigh

\_\_\_\_\_ Kim Wilson

Appearing for Taxpayer: \_\_\_\_\_ T. Miller, Taxpayer

Appearing for Franchise Tax Board: \_\_\_\_\_ Mina Mohaddess, Attorney

\_\_\_\_\_ Adam Susz, Attorney

Issue: Whether appellant has shown error in FTB's proposed assessment of tax.

### 1:00 p.m. Session

J. Sun and B. Huang, 230814199

Panel Lead: \_\_\_\_\_ Josh Lambert

Panel Members: \_\_\_\_\_ Kim Wilson

\_\_\_\_\_ Sara A. Hosey

Appearing for Taxpayer: \_\_\_\_\_ B. Huang, Taxpayer

\_\_\_\_\_ Onyi Hui, Representative

Appearing for Franchise Tax Board: \_\_\_\_\_ Vivian Ho, Attorney

\_\_\_\_\_ Maria Brosterhous, Attorney

Issues: Whether appellants have established a basis to abate the notice and demand penalties for 2018 and 2019, and whether appellants have established a basis to abate the collection cost recovery fee for 2018.



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HRA Highlander, 240315532

HRA Woodlake Village LLC, 240315533

Panel Lead:

Seth Elsom

Panel Members:

Steven Kim

Asaf Kletter

Appearing for Taxpayer:

Samuel Brotman, Attorney

Sahar Bijan, Attorney

Appearing for Franchise Tax Board:

Leo Cristobal, Attorney

Alisa Pinarbasi, Attorney

Issue: Whether appellants have established reasonable cause for the abatement of the per partner late filing penalty for the 2019 and 2020 tax years.

N. Williams and L. Williams, 22029642

Panel Lead:

Keith T. Long

Panel Members:

Tommy Leung

Sara A. Hosey

Appearing for Taxpayer:

L. Williams, Taxpayer

N. Williams, Taxpayer

Appearing for Franchise Tax Board:

Andrea Watkins, Attorney

Cynthia Kent, Attorney

Issues: Whether appellants have demonstrated that adjustments to FTB's proposed assessment are warranted; whether appellants have demonstrated reasonable cause for the late filing of their return; and, whether the accuracy-related penalty may be abated.

The following cases were removed from this agenda:

Luxshopper LLC, 240415858

Taxpayer requested a postponement.

2021 Inc., 230212691

Taxpayer requested a postponement.

L. Lopez, 220610684

FTB requested this case be deferred.

B. Winter, 230413134

FTB 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](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.