



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Thursday, February 12, 2026, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 01/27/26, 4:46 p.m.)

Franchise and Income Tax Appeals Hearings

T. Lee and S. Lee, 231214957

Panel Lead: Asaf Kletter

Panel Members: Steven Kim

Kenneth Gast

Appearing for Taxpayer: S. Lee, Taxpayer

Son Vu, Attorney

Appearing for Franchise Tax Board: Amelia Breen, 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.

1:00 p.m. Session

Liberty Mutual Group, Inc., 21129233

Panel Lead: Huy "Mike" Le

Panel Members: Cheryl L. Akin

Kenneth Gast

Appearing for Taxpayer: Lindsay LaCava, Attorney

Maria Eberle, Attorney

Dmitrii Gabrielov, Attorney

Appearing for Franchise Tax Board: Brian Beck, Attorney

Delinda Tamagni, Attorney

Issues: Whether appellant's interest expense deduction is barred by R&TC section 24425 and whether the accuracy-related penalties should be abated.



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The following case was removed from this agenda:

E. Shamam and E. Shamam, 231014474 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.