



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Wednesday, February 11, 2026, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 02/09/26, 4:13 p.m.)

Franchise and Income Tax Appeals Hearings

F. Deichsel and C. Deichsel, 241218259

Panel Lead: Kim Wilson

Panel Members: Teresa A. Stanley

Hans Famularo

Appearing for Taxpayer: F. Deichsel, Taxpayer

Appearing for Franchise Tax Board: John Ly, Attorney

Jackie Zumaeta, Attorney

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

A. Torres, 230312753

Panel Lead: Josh Lambert

Panel Members: Teresa A. Stanley

Andrew Wong

Appearing for Taxpayer: A. Torres, Taxpayer

Appearing for Franchise Tax Board: Topher Tuttle, Attorney

Jackie Zumaeta, Attorney

Issues: Whether appellant has shown error in Franchise Tax Board's proposed assessments of tax for the 2001 and 2004 tax years; whether appellant has shown a basis to abate the late filing penalties for the 2001 and 2004 tax years; whether appellant has shown a basis to abate the demand penalty for the 2004 tax year; whether appellant has shown a basis to abate the filing enforcement fees for the 2001 and 2004 tax years; whether appellant has shown a basis to abate the post-amnesty penalty for the 2001 tax year; and, whether interest should be abated for the 2001 and 2004 tax years.



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1:00 p.m. Session

M. Bailey and P. Bailey, 240315727

Panel Lead: Teresa A. Stanley

Panel Members: Hans Famularo

Kim Wilson

Appearing for Taxpayer: M. Bailey, Taxpayer

Cruz Saavedra, Attorney

Appearing for Franchise Tax Board: Topher Tuttle, Attorney

Jackie Zumaeta, Attorney

Issue: Whether appellants established error in Franchise Tax Board's proposed assessment of additional tax.

J. Otting and Y. Otting, 230914221 (**closed hearing**)

Panel Lead: John O. Johnson

Panel Members: Josh Lambert

Sara A. Hosey

Appearing for Taxpayer: J. Otting, Taxpayer

Mardiros H. Dakessian, Attorney

Joshua Lin, Attorney

Appearing for Franchise Tax Board: Mina Mohaddess, Attorney

Ellen Swain, Attorney

Issue: Whether severance payments received by appellant-husband constitute California source income.

The following cases were removed from this agenda:

C. Quarles and J. Quarles, 230613575

FTB requested deferral of this case.

J. Coyne, 18011393

Taxpayer requested a postponement.

M. Bailey and P. Bailey, 240315727

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.