



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Thursday, April 16, 2026, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 03/25/26, 3:06 p.m.)

Franchise and Income Tax Appeals Hearing

S. Bassin and C. Bassin, 231014646

Panel Lead:

Kim Wilson

Panel Members:

Seth Elsom

Cheryl L. Akin

Appearing for Taxpayer:

S. Bassin, Taxpayer

Douglas Bassin, Attorney

Appearing for Franchise Tax Board:

Lawrence Xiao, Attorney

Adam Susz, Attorney

Issue: Whether appellants have shown a legal basis to abate interest for the 2011 and 2012 tax years.

Business Tax Appeals Hearing

Poseidon Resources (Channelside) LP, 240616588

Panel Lead:

Steven Kim

Panel Members:

Sheriene Anne Ridenour

Keith T. Long

Appearing for Taxpayer:

K. Rahmanian, Taxpayer

Patrick Redding, Representative

Appearing for Department of
Tax and Fee Administration:

Vanessa Bedford, Attorney

Cary Huxsoll, Attorney

Jason Parker, Hearing Representative

Issue: Whether appellant is a "qualified person" for purposes of claiming the partial tax exemption for property used in a qualified activity pursuant to Revenue & Taxation Code section 6377.1(a)(1).



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1:00 p.m. Session

Franchise and Income Tax Appeals Hearings

E. Tanzillo and J. Tanzillo, 250622397

Panel:

Teresa A. Stanley

Appearing for Taxpayer:

E. Tanzillo, Taxpayer

Ellery Armstrong, Representative

Appearing for Franchise Tax Board:

Jeff Gates, Attorney

Topher Tuttle, Attorney

Issue: Whether appellants established reasonable cause to abate the penalty for failure to respond to a Demand for Tax Return.

J. Roman, 241017617

Panel Lead:

Sara A. Hosey

Panel Members:

Josh Lambert

Keith T. Long

Appearing for Taxpayer:

J. Roman, Taxpayer

Appearing for Franchise Tax Board:

Jeff Gates, Attorney

Topher Tuttle, Attorney

Issue: Whether appellant has established error in FTB's proposed assessment for the 2021 tax year.

Business Tax Appeals Hearing

Dass Auto, LLC, 240817205

Panel Lead:

Andrew Wong

Panel Members:

Josh Lambert

Suzanne B. Brown

Appearing for Taxpayer:

Sumeet Singh, Representative

Appearing for Department of
Tax and Fee Administration:

Ravinder Sharma, Hearing Representative

Chad Bacchus, Attorney

Jason Parker, Hearing Representative

Issues: Whether the failure-to-file penalties should be relieved; whether appellant was negligent; and, whether CDTFA properly imposed the 40 percent penalty for knowingly collecting, but failing to timely remit, tax or tax reimbursement; if so, whether the penalty should be relieved.



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Franchise and Income Tax Appeals Hearing

2021, Inc., 230212691

Panel Lead:

Keith T. Long

Panel Members:

Seth Elsom

John O. Johnson

Appearing for Taxpayer:

Nancy Schaedler, Representative

Appearing for Franchise Tax Board:

Andrea Watkins, Attorney

Noel Garcia-Rosenblum, Attorney

Issues: Whether appellant is entitled to abatement of the late filing penalties for the 2018 and 2020 tax years; whether appellant is entitled to abatement of the “per-shareholder” late filing penalties imposed under section Revenue and Taxation Code (R&TC) section 19172.5 for the 2018 and 2020 tax years; whether appellant is entitled to abatement of the estimated tax penalties imposed under R&TC section 19142; whether appellant is entitled to abatement of interest; and, whether appellant is entitled to abatement of penalties based on federal action.

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.