



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Thursday, July 23, 2026, 9:00 a.m.
Virtual Hearings

(Agenda updated as of 07/02/26, 2:56 p.m.)

Franchise and Income Tax Appeals Hearing

J. Ko, 251123803

Panel:

Teresa A. Stanley

Appearing for Taxpayer:

J. Ko, Taxpayer

Appearing for Franchise Tax Board:

Rachel Glass, Hearing Representative

Nancy Parker, Attorney

Issue: Whether appellant has established reasonable cause to abate the late-filing penalty.

Business Tax Appeals Hearing

K. Lynn, 231214887

Panel Lead:

Suzanne B. Brown

Panel Members:

Sara A. Hosey

Josh Aldrich

Appearing for Taxpayer:

K. Christopher Branch, Attorney

Appearing for Department of

Tax and Fee Administration:

Amanda Jacobs, Attorney

Cary Huxsoll, Attorney

Jason Parker, Hearing Representative

Issues: Whether the Notice of Dual Determination was timely issued to appellant, and whether appellant is a person responsible under Revenue and Taxation Code section 6829 for the unpaid sales and use tax liabilities of TKL Investments, LLC.



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1:00 p.m. Session

Franchise and Income Tax Appeals Hearings

Mindful Child & Family Therapy, Inc., 251123753

Panel: Asaf Kletter
Appearing for Taxpayer: Jaclyn Long, Representative
Appearing for Franchise Tax Board: Anthony Epolite, Attorney
Nancy Parker, Attorney

Issues: Whether appellant has established reasonable cause for the late payment of tax for the 2024 tax year and whether appellant is entitled to interest abatement.

A. Welch, 240516312

Panel Lead: Hans Famularo
Panel Members: Keith T. Long
Amanda Vassigh
Appearing for Taxpayer: A. Welch, Taxpayer
John Tang, Representative
Appearing for Franchise Tax Board: Vivian Ho, Attorney
Leo Cristobal, Attorney

Issues: Whether appellant is liable for additional tax, which is based on estimated wages, miscellaneous income, and gain from crypto sales; and, whether appellant is liable for the late-filing penalty.

The following cases were removed from this agenda:

N. Lozano, 230112345	Taxpayer requested a postponement.
Muzita, Inc., 241118049	Taxpayer requested a postponement.
J. Henderson and D. Henderson, 241017718	Taxpayers waived hearing.

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.