Agenda

Office of Tax Appeals Hearings
Tuesday, November 17, 2026, 9:00 a.m.
Virtual Hearings

(Agenda updated as of 11/03/26, 9:17 a.m.)

Franchise and Income Tax Appeals Hearings

J. Norman, 250419134

Panel Lead:	Asaf Kletter
Panel Members:	Cheryl L. Akin
	Veronica I. Long
Appearing for Taxpayer:	J. Norman, Taxpayer
	Raymond E. Modad, Representative
Appearing for Franchise Tax Board:	Nancy Parker, Attorney
	Noel Garcia-Rosenblum, Attorney

Issue: Whether appellant has shown reasonable cause for failing to timely file her 2021 California income tax return.

M. Sepand and M. Panahi, 250522193

Panel Lead:	Veronica I. Long
Panel Members:	Asaf Kletter
	John O. Johnson
Appearing for Taxpayer:	M. Panahi, Taxpayer
	Sandra Wales, Representative
	Devon Lee, Representative
	Ray Kermani, Attorney
Appearing for Franchise Tax Board:	Amelia Breen, Attorney
	Maria Brosterhous, Attorney

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

The following cases were removed from this agenda:

R. Nare, 240716942	Taxpayer requested a postponement.
Z. Gesner and F. Gesner, 260224405	During OTA review the FTB conceded the entire amount at issue.
Chinatown Restaurant, Inc., 21057828	OTA postponed this 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.