



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Tuesday, August 21, 2018, 9:00 a.m.  
6150 Van Nuys Blvd.  
Auditorium  
Van Nuys, CA 91401

Agenda updated as of 08/16/18, 4:55 p.m.

**Corporate Franchise and Personal Income Tax Appeals Hearings**

Walden Structure, Inc., 18010223

Charles Walden, 18010222

Charles Walden and Deborah Anderson, 18010221

Panel Lead: Grant Thompson

Panel Members: Linda Cheng

Douglas Bramhall

Appearing for Taxpayer: Charles Walden, Taxpayer

Clay Hodges, Representative

Appearing for Franchise Tax Board: Carolyn Kuduk, Tax Counsel

Jason Riley, Tax Counsel

Issues: The issue in this appeal is whether appellant has established that its activity constitutes qualified research activity for purposes of claiming the California credit for research expenses.

The hearing location is accessible to people with disabilities. Please contact Claudia Lopez at (916)206-4772, or email [Claudia.Lopez@ota.ca.gov](mailto:Claudia.Lopez@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.