



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Wednesday, January 27, 2021, 10:00 a.m.
Virtual Hearings

(Agenda updated as of 01/13/21, 2:37 p.m.)

Franchise and Income Tax Appeals Hearing

T. Doyle and K. Doyle, 19054797

Panel Lead: Elliott Scott Ewing

Panel Members: Alberto Rosas

Andrea Long

Appearing for Taxpayer: T. Doyle, Taxpayer

Jae Lee, Representative

Appearing for Franchise Tax Board: David Muradyan, Tax Counsel

Issues: Whether appellants have established reasonable cause for abatement of the late payment penalty. Whether appellants are entitled to a refund of the underpayment of estimated tax penalty. Whether appellants are entitled to interest abatement.

1:00 p.m. Session

Business Tax Appeals Hearing

Starbuzz International, Inc., 19034546

Panel Lead: Nguyen Dang

Panel Members: Suzanne Brown

Andrew Wong

Appearing for Taxpayer: Mardiros Dakessian, Attorney

Lucian Khan, Attorney

Steven Rauser, Attorney

Appearing for Department of
Tax and Fee Administration:

Stephen Smith, Tax Counsel

Courtney Daniels, Tax Counsel

Damian Armitage, Hearing Representative

Issue: Whether appellants' distributions of shisha during the claim periods are subject to the tobacco products excise tax.



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Franchise and Income Tax Appeals Hearing

K. Dudley, 19024346

Panel Lead: _____ Elliott Scott Ewing

Panel Members: _____ John Johnson

_____ Andrea Long

Appearing for Taxpayer: _____ K. Dudley, Taxpayer

_____ Robert Wood, Attorney

Appearing for Franchise Tax Board: _____ Brian Miller, Tax Counsel

Issue: ~~Whether any portion of the proceeds from appellant's legal settlement is excludable from gross income as damages for personal physical injuries or physical sickness under Internal Revenue Code (IRC) section 104(a)(2).~~

The following cases were removed from this agenda:

S. Mutada, 18103888

Taxpayer did not respond to the hearing notice.

K. Dudley, 19024346

The taxpayer requested this case be postponed.

The hearing location is accessible to people with disabilities. Please contact Mike Singh at (916)216-0097, or email Mike.Singh@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.