



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday March 16, 2021, 10:00 a.m.
Virtual Hearings

(Agenda updated as of 03/09/21, 3:18 p.m.)

Franchise and Income Tax Appeals Hearing

J. Liu and N. Mukae, 18103867

Panel Lead:

Elliott Scott Ewing

Panel Members:

Kenny Gast

Daniel Cho

Appearing for Taxpayer:

J. Liu, Taxpayer

Appearing for Franchise Tax Board:

Brian Werking, Tax Counsel

Nancy Parker, Tax Counsel

Issue: Whether appellants have shown error in respondent's proposed assessment, which is based on a federal determination.

The following cases were removed from this agenda:

A. Alzagha, 19115463

Raj Tents, LLC, 18113990

Taxpayer requested a postponement.

During OTA review the CDTFA
conceded the entire amount at issue.

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.