



**Agenda**

Office of Tax Appeals Hearings  
Tuesday, June 22, 2021, 10:00 a.m.  
Virtual Hearing

(Agenda updated as of 06/16/21, 3:21 p.m.)

**Business Tax Appeals Hearing**

A. Alzagha, 19115463

Panel Lead:

Alberto Rosas

Panel Members:

Michael Geary

Andrew Kwee

Appearing for Taxpayer:

A. Alzagha, Taxpayer

Raed Atari, Witness

Appearing for Department of  
Tax and Fee Administration:

Randy Suazo, Hearing Representative

Jason Parker, Hearing Representative

Christopher Brooks, Tax Counsel

Issue: Whether further adjustments to unreported taxable sales are warranted.

**~~1:00pm Session~~**

**~~Franchise and Income Tax Appeals Hearing~~**

~~K. Dudley, 19024346~~

~~Panel Lead:~~

~~Elliott Scott Ewing~~

~~Panel Members:~~

~~John Johnson~~

~~Andrea Long~~

~~Appearing for Taxpayer:~~

~~Robert Wood, Attorney~~

~~K. Dudley, Taxpayer~~

~~Appearing for Franchise Tax Board:~~

~~Brian Miller, Tax Counsel~~

~~David Hunter, Tax Counsel~~

~~Issues: 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); and, whether appellant is entitled to a deduction for attorneys' fees and costs paid in connection with their legal settlement under IRC section 62(a)(20).~~



State of California  
Office of Tax Appeals

---

The following cases were removed from this agenda:

Liquor Locker, Inc., 20046132

Taxpayer requested a postponement.

W. McClay, 20086426

Taxpayer requested a postponement.

K. Dudley, 19024346

Taxpayer requested a postponement.

The hearing location is accessible to people with disabilities. Please contact Mike Singh at (916)216-0097, or email [Mike.Singh@ota.ca.gov](mailto: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.