



Agenda

Office of Tax Appeals Hearings
Wednesday, February 23, 2022, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 02/23/22, 10:28 a.m.)

Franchise and Income Tax Appeals Hearings

J. Acosta and M. Castro, 20116978

Panel Lead:

Kenny Gast

Panel Members:

Joshua Lambert

Cheryl Akin

Appearing for Taxpayer:

J. Acosta, Taxpayer

Appearing for Franchise Tax Board:

Eric Brown, Tax Counsel

Maria Brosterhous, Tax Counsel

Issues: Whether OTA has jurisdiction to decide whether 49 U.S.C. section 11502(a), a federal statute, preempts or otherwise prohibits California from taxing resident appellant-wife's community property share of nonresident appellant-husband's out-of-state railroad wages for the 2016, 2017, and 2018 tax years; and, if OTA has jurisdiction, whether California is preempted.

1:00 p.m. Session

~~A. Kezian, 20096670~~

~~Panel Lead:~~

~~Mike Le~~

~~Panel Members:~~

~~Amanda Vassigh~~

~~Natasha Ralston~~

~~Appearing for Taxpayer:~~

~~A. Kezian, Taxpayer~~

~~Susana Durgaryan, Representative~~

~~Appearing for Franchise Tax Board:~~

~~Christopher Cook, Tax Counsel~~

~~Eric Yadao, Tax Counsel~~

~~Issues: Whether appellant has demonstrated reasonable cause to abate the late-payment penalty and whether appellant has demonstrated reasonable cause to abate the e-pay penalty.~~



State of California
Office of Tax Appeals

J. Skinner, 20046122

Panel Lead:

Joshua Lambert

Panel Members:

Cheryl Akin

Andrea Long

Appearing for Taxpayer:

J. Skinner, Taxpayer

Thomas Skinner, Attorney

Y. Flores, Witness

S. Kavouniaris, Witness

J. Dreher, Witness

Appearing for Franchise Tax Board:

Christopher Tuttle, Tax Counsel

Maria Brosterhous, Tax Counsel

Issues: Whether appellant has established error in Respondent's proposed assessments for tax years 2007 to 2010; whether the late filing penalties should be abated for the 2007 through 2010 years; and, whether the accuracy-related penalties should be abated for the 2007 through 2010 tax years.

The following cases were removed from this agenda:

R. McAweeney and A. McAweeney, 20096594

Taxpayer did not respond to the hearing notice.

A. Kezian, 20096670

Taxpayer withdrew appeal.

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.