



Agenda

Office of Tax Appeals Hearings
Tuesday, June 28, 2022, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 06/16/22, 11:29 a.m.)

Franchise and Income Tax Appeals Hearings

K. Ester, 21129246

Panel: Keith Long
Appearing for Taxpayer: K. Ester, Appellant
Appearing for Franchise Tax Board: Sarah Fassett, Tax Counsel
Cynthia Kent, Tax Counsel

Issue: Whether appellant has established error in FTB's proposed assessment of additional tax for the 2017 tax year.

R. Nag and S. Rudd, 18073501

Panel Lead: Joshua Lambert
Panel Members: Sara Hosey
John Johnson
Appearing for Taxpayer: R. Nag, Appellant
Jon Golub, Attorney
Appearing for Franchise Tax Board: David Hunter, Tax Counsel

Issues: What is appellant's adjusted basis in the Cellmania stock and what is the qualified small business stock gain that appellant may exclude from the disposition of the Cellmania stock, pursuant to R&TC section 18152.5.

1:00 p.m. Session

K. Oh and Q. Zou, 21057892

Panel Lead: Sara Hosey
Panel Members: Andrea Long
John Johnson
Appearing for Taxpayer: K. Oh, Appellant
Q. Zou, Appellant
Appearing for Franchise Tax Board: Leo Cristobal, Tax Counsel
Maria Brosterhous, Tax Counsel



State of California
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Issues: Whether appellants have met their burden of proving error in FTB's 2015 proposed assessment of tax disallowing Paid Family Leave income; and whether appellants have established any basis to abate interest.

The following cases were removed from this agenda:

D. Holm, 21037491	Taxpayer withdrew appeal.
K. Dudley, 19024346	Taxpayer requested this case be postponed.
L. van der Wal and P. van der Wal, 21078271	Taxpayer requested this case be postponed.

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.