



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Thursday, July 14, 2022, 9:30 a.m.
Virtual Hearing

(Agenda updated as of 07/05/22, 2:01 p.m.)

Franchise and Income Tax Appeals Hearing

I. Silverstein and D. Silverstein, 20035997

Panel Lead: Asaf Kletter

Panel Members: Teresa Stanley

Joshua Aldrich

Appearing for Taxpayer: John Corbin, Representative

I. Silverstein, Witness

D. Silverstein, Witness

Appearing for Franchise Tax Board: Christopher Cook, Tax Counsel

Eric Yadao, Tax Counsel

Issues: Whether appellants have demonstrated reasonable cause to abate the demand penalty for the 2015 tax year and whether appellants are entitled to a refund.

The following cases were removed from this agenda:

Z. Fields, 20116902

Taxpayer waived hearing.

J. Coyne and M. Coyne, 18011393

Taxpayers requested a postponement.

A. Resnik, 1842686

Taxpayer requested a postponement.

S. Usdan and H. Usdan, 18053214, and

FTB requested these cases be deferred.

CCA-Utah Income Value Opportunity Fund, LLC,
18053216

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.