



Agenda

Office of Tax Appeals Hearings
Wednesday, July 27, 2022, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 07/22/22, 11:28 a.m.)

Franchise and Income Tax Appeals Hearings

V. Wang, 21027229

Panel Lead: Andrea Long
Panel Members: Richard Tay
Kenny Gast
Appearing for Taxpayer: V. Wang, Taxpayer
Appearing for Franchise Tax Board: Jason Riley, Tax Counsel
Ellen Swain, Tax Counsel

Issue: Whether appellant has established a basis to waive the estimated tax penalty.

L. Carpenter and C. Carpenter, 21119096

Panel Lead: John Johnson
Appearing for Taxpayer: L. Carpenter, Taxpayer
Appearing for Franchise Tax Board: Leoangelo Cristobal, Tax Counsel
Maria Brosterhous, Tax Counsel

Issues: Whether respondent's proposed assessment is barred by the statute of limitations; If the proposed assessment is not barred by the statute of limitations, whether appellant has shown error in respondent's proposed assessment, which is based on a federal determination; and, whether interest should be abated beyond the interest abatement already allowed by respondent as reflected in its brief.

1:00 p.m. Session

M. Morgan, 20086456

Panel Lead: Eddy Lam
Panel Members: Joshua Lambert
John Johnson
Appearing for Taxpayer: M. Morgan, Taxpayer
Appearing for Franchise Tax Board: Desiree Macedo, Tax Counsel
Ron Hofsdal, Tax Counsel



State of California
Office of Tax Appeals

Issues: Whether appellant was a domiciliary and resident of California during the 2014 tax year; respondent raises a second issue that if appellant is domiciled in California (dependent on the outcome of the first issue), whether appellant's income is considered community property such that one-half of appellant's income is attributed to his California resident spouse and taxed in full by California for the 2014 tax year.

T. Otero, 20116914

Panel Lead: _____ Ovsep Akopchikyan

Panel Members: _____ Sheriene Ridenour

_____ Daniel Cho

Appearing for Taxpayer: _____ Oren Holzman, Representative

_____ T. Otero, Witness

Appearing for Franchise Tax Board: _____ Natasha Page, Tax Counsel

~~Issues: Whether appellant has demonstrated error in respondent's proposed assessment; whether appellant has established reasonable cause to abate the late filing penalty; and, whether appellant has established reasonable cause to abate the demand penalty.~~

The following cases were removed from this agenda:

T. Otero, 20116914	FTB requested this case be postponed.
T. Giannotti and E. Engdahl, 21129333	Taxpayers withdrew appeal.
M. O'Leary and H. O'Leary, 21119050	Taxpayers withdrew appeal.
E. Munoz, 21119040	During OTA review the FTB conceded the entire amount at issue.
N. Welyhorskyj and S. Evans, 21098677	Taxpayer did not respond to hearing notice.

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.