



State of California
Office of Tax Appeals

Agenda

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

(Agenda updated as of 08/23/22, 1:20 p.m.)

Franchise and Income Tax Appeals Hearings

J. Black and T. Black, 19095223

Panel Lead:

Kenny Gast

Panel Members:

John Johnson

Richard Tay

Appearing for Taxpayer:

J. Black, Taxpayer

T. Black, Taxpayer

Appearing for Franchise Tax Board:

Brad J. Coutinho, Tax Counsel

Ellen Swain, Tax Counsel

Issue: Whether appellants have established error in FTB's proposed assessment for the 2012 tax year, which is based on a final federal determination.

M. Kenan, 21129291

Panel Lead:

Mike Le

Appearing for Taxpayer:

M. Kenan, Taxpayer

Appearing for Franchise Tax Board:

Brian Werking, Tax Counsel

Nancy Parker, Tax Counsel

Issue: Whether appellant has shown any error in adjustments the IRS made to appellant's 2017 tax year account or demonstrated that FTB erred in proposing additional tax based on the IRS's adjustments.

1:00 p.m. Session

V. Nickerl, 21098562

Panel Lead:

Amanda Vassigh

Panel Members:

Andrea Long

Sheriene Ridenour

Appearing for Taxpayer:

V. Nickerl, Taxpayer

Appearing for Franchise Tax Board:

Topher Tuttle, Tax Counsel

Maria Brosterhous, Tax Counsel

Issue: Whether appellant's claim for refund is barred by the statute of limitations.



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The following cases were removed from this agenda:

B. Pomagier, 21057764	Taxpayer did not respond to the hearing notice.
D. Kramm, 21118951	FTB requested this case be postponed.
The Van Nuys Group, LLC, 21088501	CDTFA requested this case be deferred.

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.