



Agenda

Office of Tax Appeals Hearings
Thursday, October 13, 2022, 1:00 p.m.
Virtual Hearing

(Agenda updated as of 10/03/22, 3:35 p.m.)

Franchise and Income Tax Appeals Hearing

R. Isley, 20116974

Panel Lead:

John Johnson

Panel Members:

Kenny Gast

Ovsep Akopchikyan

Appearing for Taxpayer:

Steven Mather, Attorney

R. Isley, Witness

A. Winbush, Witness

J. Morrow, Witness

Appearing for Franchise Tax Board:

Parvis Iranpour, Tax Counsel

Ron Hofsdal, Tax Counsel

Issues: Whether appellant has established that he was a nonresident for tax years 1997, 1998, and 1999; whether appellant has established reasonable cause sufficient to abate the late filing penalties for tax years 1997, 1998, and 1999; whether appellant has shown error in respondent's calculation of the post-amnesty penalties for tax years 1997, 1998, and 1999; and, whether appellant has shown error in respondent's calculation of interest to be paid to appellant on any refunds related to the tax years at issue.

The following cases were removed from this agenda:

J. Shanahan, 19085136

Taxpayer requested a postponement.

C. Parkes, 18103936

Taxpayer requested a postponement.

V. Bannon, 19074985

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.