



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Friday, October 14, 2022, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 10/06/22, 8:39 a.m.)

Franchise and Income Tax Appeals Hearings

S. Padron-Allinson, 21119049, 22019543

Panel: Ovsep Akopchikyan
Appearing for Taxpayer: S. Padron-Allinson, Taxpayer
Ri Yu, Representative
Appearing for Franchise Tax Board: Camille Dixon, Tax Counsel
Nancy Parker, Tax Counsel

Issue: Whether appellant's claim for refund for the 2014, 2015, and 2016 tax years are time-barred by the statute of limitations.

~~J. Abuzaid, 22029777~~

~~Panel: Teresa Stanley
Appearing for Taxpayer: J. Abuzaid, Taxpayer
Samantha Shafia, Representative
Appearing for Franchise Tax Board: Cheyanna Jaffke, Tax Counsel
Annie Rothschild, Tax Counsel~~

~~Issue: Whether appellant has established that his claim for refund for taxable year 2014 is not barred by the statute of limitations.~~

The following cases were removed from this agenda:

A. Williams, 21047552	Taxpayer did not respond to the hearing notice.
W. Taylor, 22039951	Taxpayer did not respond to the hearing notice.
J. McCarthy and S. McCarthy, 21068024	Taxpayers requested a postponement.
T. Blam and E. Mortiz, 21088437	OTA determined this case needed additional development prior to hearing.
J. Abuzaid, 22029777	During OTA review the FTB conceded the entire amount at issue.



State of California Office of Tax Appeals

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.