



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Thursday, October 20, 2022, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 10/20/22, 12:12 p.m.)

Franchise and Income Tax Appeals Hearings

P. van der Zee, 21088516

Panel Lead: _____ Eddy Lam

Panel Members: _____ Teresa Stanley

_____ Daniel Cho

Appearing for Taxpayer: _____ P. van der Zee, Taxpayer

_____ S. Mendes, Witness

_____ David Materson, Representative

Appearing for Franchise Tax Board: _____ Phillip Klean, Tax Counsel

_____ Eric Yadao, Tax Counsel

~~Issue: Whether appellant's claim for refund for the 2015 tax year is barred by the statute of limitations.~~

1:00 PM session

M. Cyrus and B. Cyrus, 20046130

Panel Lead: _____ Joshua Lambert

Panel Members: _____ Asaf Kletter

_____ John Johnson

Appearing for Taxpayers: _____ M. Cyrus, Taxpayer

_____ B. Cyrus, Taxpayer

_____ Brian Plaut, Representative

Appearing for Franchise Tax Board: _____ David Muradyan, Tax Counsel

_____ Nancy Parker, Tax Counsel

Issues: Whether the late filing penalty was properly imposed for the 2017 tax year; and, whether there is reasonable cause for the late filing of the tax return for the 2017 tax year.



State of California Office of Tax Appeals

K. Dudley, 19024346

Panel Lead: _____ John Johnson

Panel Members: _____ Richard Tay

_____ Andrea Long

Appearing for Taxpayer: _____ K. Dudley, Taxpayer

_____ Robert Wood, Attorney

Appearing for Franchise Tax Board: _____ Brian Miller, Tax Counsel

_____ Peter Kwok, Tax Counsel

~~Issue: Whether appellant has shown that she is entitled to exclude a portion of a settlement payment.~~

The following cases were removed from this agenda:

R. Brahinsky, 18093740

Taxpayer withdrew appeal.

L. Kosmak, 21057889

Taxpayer withdrew appeal.

I. Ali, 19115480

Taxpayer withdrew appeal.

K. Dudley, 19024346

Taxpayer requested this case be deferred.

P. van der Zee, 21088516

FTB requested this case be postponed.

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.