



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Friday, November 18, 2022, 9:30 a.m.  
Virtual Hearing

(Agenda updated as of 10/25/22, 4:48 p.m.)

**Franchise and Income Tax Appeals Hearing**

R. Isley, 20116974

Panel Lead:

John Johnson

Panel Members:

Kenny Gast

Ovsep Akopchikyan

Appearing for Taxpayer:

R. Isley, Taxpayer

A. Winbush, Witness

J. Morrow, Witness

Steven Mather, Attorney

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 hearing location is accessible to people with disabilities. Please contact Nia Vaughan at (916)926-3048, or email [Nia.Vaughan@ota.ca.gov](mailto: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.