



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, February 21, 2023, 9:30 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 02/17/23, 3:17 p.m.)

Franchise and Income Tax Appeals Hearings

B. Patel and S. Patel, 20076372

Panel Lead:

Mike Le

Panel Members:

Sara Hosey

Josh Lambert

Appearing for Taxpayer:

Andrew Allen, Attorney

Appearing for Franchise Tax Board:

David Hunter, Tax Counsel

Issues: Whether the deduction claimed on appellants' 2013 tax return is a business bad debt; and whether respondent correctly denied net operating loss deductions on appellants' 2014 and 2015 tax returns arising from the 2013 bad debt deduction.

1:00 p.m. Session

NextEra Energy Capital Holdings, Inc. and Affiliates, 20096580

Panel Lead:

Asaf Kletter

Panel Members:

Kenny Gast

Josh Lambert

Appearing for Taxpayer:

Derick J. Brannan, Representative

Ronald A. Cox, Representative

Drew B. Foster, Representative

Appearing for Franchise Tax Board:

Rafael Zaychenko, Tax Counsel

Delinda R. Tamagni, Tax Counsel

Issues: Whether Florida Power & Light Company (FPL) and appellant were engaged in a unitary business for the 2009 through 2015 tax years (Years at Issue); and, if FPL and appellant were engaged in a unitary business, whether the allocation and apportionment provisions of R&TC sections 25120 through 25141 do not fairly represent the extent of appellant's business activity in California for the Years at Issue.



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The following cases were removed from this agenda:

J. Keefer, 22029812

Taxpayer waived hearing.

J. Mann, 21129312

Taxpayer 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.