



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Thursday, February 23, 2023, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 02/16/23, 9:29 a.m.)

Franchise and Income Tax Appeals Hearings

W. Taylor, 22039951

Panel Lead: _____ Asaf Kletter

Panel Members: _____ John Johnson

_____ Tommy Leung

Appearing for Taxpayer: _____ W. Taylor, Taxpayer

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

Issue: ~~Whether appellant is entitled to a refund for the 2016 tax year.~~

1:00 p.m. Session

J. McCarthy and S. McCarthy, 21068024

Panel Lead: _____ Ovsep Akopchikyan

Panel Members: _____ Suzanne Brown

_____ Andrew Kwee

Appearing for Taxpayer: _____ J. McCarthy, Taxpayer

Appearing for Franchise Tax Board: _____ Bradley Coutinho, Tax Counsel

Issues: Whether Office of Tax Appeals has jurisdiction to decide this appeal; whether appellants have established a basis to abate the late payment penalty, the estimated tax penalty, and interest.



State of California Office of Tax Appeals

The following cases were removed from this agenda:

Gatewood Corporation, 19105425	Taxpayer requested this case be deferred.
F. Cabrera and G. Cabrera, 220410120	FTB requested this case be postponed.
A. Purdon, 20116947	Taxpayer waived hearing.
C. Ordonez, 220610493	Taxpayer withdrew appeal.
W. Taylor, 22039951	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.