



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Friday, March 24, 2023, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 03/17/23, 3:44 p.m.)

Franchise and Income Tax Appeals Hearings

~~Raymond Jones D.D.S., Professional Corporation, 220510318~~

~~Panel: _____ Richard Tay~~

~~Appearing for Taxpayer: _____ Jana Harvison, Representative~~

~~Appearing for Franchise Tax Board: _____ Eric Brown, Tax Counsel~~

~~_____ Eric Yadao, Tax Counsel~~

~~Issue: Whether appellant has shown reasonable cause to abate the late payment penalty for the 2020 tax year.~~

Kriton Corporation, 20046093

J. Vakilian and F. Vakilian, 21037402

Panel Lead:

Ovsep Akopchikyan

Panel Members:

Andrea Long

Tommy Leung

Appearing for Taxpayer:

F. Vakilian, Taxpayer

Kevin Waldron, Attorney

Michael Dallo, Attorney

Appearing for Franchise Tax Board:

D'Arcy Dewey, Tax Counsel

Jason Riley, Tax Counsel

Bradley Kragel, Tax Counsel

Issues: Whether FTB erred in disallowing Kriton Corporation's business expense deductions for officer compensation for the 2012 and 2013 tax years and whether appellants have established a basis to abate the accuracy related penalty.

1:00p.m. session

J. Walvatne (Dec'd), 220410256

Panel:

Eddy Lam

Appearing for Taxpayer:

Kathleen A. Walvatne, Representative

Appearing for Franchise Tax Board:

Camille Dixon, Tax Counsel

Topher Tuttle, Tax Counsel



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

~~F. Cabrera and G. Cabrera, 220410120~~

~~Panel Lead: _____ Joshua Aldrich~~

~~Panel Members: _____ Andrea Long~~

~~_____ Ovsep Akopchikyan~~

~~Appearing for Taxpayer: _____ F. Cabrera, Taxpayer~~

~~_____ G. Cabrera, Taxpayer~~

~~_____ Daniel Duarte, Representative~~

~~Appearing for Franchise Tax Board: _____ Sarah Fassett, Tax Counsel~~

~~Issues: Whether appellants have established a basis for abatement of the late payment penalty and whether appellants have established a basis for abatement of the underpayment of estimated tax penalty.~~

Square, Inc., 20025856

Panel Lead: _____ Cheryl Akin

Panel Members: _____ Joshua Aldrich

_____ Asaf Kletter

Appearing for Taxpayer: _____ Amy Silverstein, Attorney

Appearing for Franchise Tax Board: _____ Marguerite Mosnier, Tax Counsel

_____ Katie Frank, Tax Counsel

Issue: Whether OTA has jurisdiction to hear and decide the substantive issue of whether appellant was a financial corporation for California franchise tax purposes for the 2013 and 2014 tax years.

The following cases were removed from this agenda:

F. Cabrera and G. Cabrera, 220410120

Raymond Jones D.D.S., Professional Corporation,
220510318

Taxpayers requested a postponement.

Taxpayer withdrew appeal.

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.