



Agenda

Office of Tax Appeals Hearings
Tuesday, April 18, 2023, 9:30 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 04/03/23, 12:47 p.m.)

Franchise and Income Tax Appeals Hearings

A. Spann, 22029632

Panel Lead: Teresa Stanley

Panel Members: Mike Le
Keith Long

Appearing for Taxpayer: A. Spann, Taxpayer

Appearing for Franchise Tax Board: Tristen Thalhuber, Tax Counsel
Bradley Coutinho, Tax Counsel

Issue: Whether the Franchise Tax Board correctly calculate appellant's 2017 part-year resident tax.

S. Dhawan and A. Dhawan, 21017112

Panel Lead: Josh Lambert

Panel Members: Andrea Long
Teresa Stanley

Appearing for Taxpayer: S. Dhawan, Taxpayer

Appearing for Franchise Tax Board: Pamela Bertani, Tax Counsel
Jason Riley, Tax Counsel

Issue: Whether the stock options and restricted stock units are ordinary income or capital gain income.



State of California
Office of Tax Appeals

1:00 p.m. Session

Microsoft Corporation & Subsidiaries, 21037336

Panel Lead: Josh Lambert
Panel Members: Sheriene Ridenour
John Johnson

Appearing for Taxpayer: Michael Kelley, Representative
Stephanie Parks, Representative

Appearing for Franchise Tax Board: Laurie McElhatton, Attorney
Delinda Tamagni, Assistant Chief Counsel

Issues: Whether foreign dividend amounts should be excluded from the sales factor and whether the use of an alternative apportionment method is warranted.

The following cases were removed from this agenda:

Gonzales Enterprises, Inc., 18042566, et al. Taxpayers 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.