



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Wednesday, April 19, 2023, 9:00 a.m.  
400 R Street  
Hearing Room  
Sacramento, CA 95811

(Agenda updated as of 04/11/23, 12:35 p.m.)

**Franchise and Income Tax Appeals Hearings**

Janus Capital Group, Inc. & Subsidiaries, 20096605

Panel Lead: Sara Hosey

Panel Members: Sheriene Ridenour

Ovsep Akopchikyan

Appearing for Taxpayer: Paul Melniczak, Attorney

Yoni Fix, Attorney

Appearing for Franchise Tax Board: Amanda Smith, Tax Counsel

Delinda Tamagni, Tax Counsel

Issues: Whether Franchise Tax Board's (FTB) Regulation section 25137-14 is invalid under California's Administrative Procedure Act, when it originally adopted Regulation section 25137-14 in 2007 and when it was amended after 2012; whether appellant's request that OTA invalidate Regulation section 25137-14 is properly before OTA, considering its jurisdictional regulatory language; whether Regulation section 25137-14 provides the standard apportionment rule for assigning appellant's advisory service receipts; whether FTB is required to show distortion prior to applying the assignment rules in Regulation section 25137-14; should OTA determine Regulation section 24137-14 applies to assign appellant's sales, whether appellant is entitled to Regulation section 25137 relief; and, whether OTA should allow appellant's claim based on alternative issues.



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**1:00 p.m. Session**

~~Alvaco Trading Company, Inc., 220410259~~

~~Alvaco Trading Company, Inc. (Group Return 540 NR), 220410261~~

~~V. Alvarez and C. Alvarez, 220410262~~

~~A. Alvarez and P. Alvarez (Dec'd), 220410263~~

~~Panel Lead: Tommy Leung~~

~~Panel Members: Ovsep Akopchikyan~~

~~Amanda Vassigh~~

~~Appearing for Taxpayer: Christopher Karachale, Attorney~~

~~Daren Shaver, Attorney~~

~~Wilson Feng, Attorney~~

~~Appearing for Franchise Tax Board: Brian L. Beck, Tax Counsel~~

~~Delinda Tamagni, Tax Counsel~~

~~Issues: Whether Alvaco Trading company, Inc. (Alvaco) is unitary with ABB/Con-Cise Optical Group LLC (ABB); whether Alvaco's gain from the sale of its LLC interest in ABB is business income; whether California Code of Regulations, title 18, (Regulation) section 17951.4 should have the "dignity of law," trumping Revenue and Taxation Code section 17952; and, whether respondent's action violates the U.S. Constitution because it would tax appellants, who are nonresidents of California.~~

The following cases were removed from this agenda:

Alvaco Trading Company, Inc., 220410259, et al. FTB 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](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.