



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Friday, April 21, 2023, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 04/11/23, 12:46 p.m.)

Franchise and Income Tax Appeals Hearings

A. Vankayala and S. Vankayala, 220410278

Panel Lead: Natasha Ralston

Appearing for Taxpayer: S. Vankayala, Taxpayer

A. Vankayala, Taxpayer

Appearing for Franchise Tax Board: Eric Brown, Tax Counsel

Eric Yadao, Tax Counsel

Issue: Whether appellants have established reasonable cause to abate the demand penalty.

1:00 p.m. Session

A. Davidson and M. Reha, 220811057

Panel Lead: Cheryl Akin

Appearing for Taxpayer: A. Davidson, Taxpayer

Michael Witte, Representative

Appearing for Franchise Tax Board: Christopher Cook, Tax Counsel

Eric Yadao, Tax Counsel

Issues: Whether FTB's proposed assessment for the 2010 tax year is barred by the statute of limitations; and, if FTB's proposed assessment is not barred by the statute of limitations, whether appellants have established error in FTB's proposed assessment for the 2010 tax year which is based on a federal determination.



State of California Office of Tax Appeals

The following cases were removed from this agenda:

S. Mather and N. Mather, 18093787	Taxpayers requested a postponement.
A. Eshaghian, 21037463	Taxpayer waived hearing.
B. Ben-Efraim and G. Ben-Efrain, 220410131	Taxpayer did not respond to the hearing notice.
R. Kaplan, 21118939	During OTA review the FTB conceded the entire amount at issue.
R. Garcia and M. Garcia, 20076335	Taxpayer did not respond to the hearing notice.

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.