



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Friday, June 16, 2023, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 06/07/23, 11:39 a.m.)

Franchise and Income Tax Appeals Hearing

M. Magana, 220811109

Panel Lead:

Keith Long

Appearing for Taxpayer:

M. Magana, Taxpayer

Appearing for Franchise Tax Board:

Di Nguyen, Hearing Representative

Bradley Coutinho, Tax Counsel

Issue: Whether appellant has established reasonable cause for the late payment of tax such that the late payment penalty should be abated.

Business Tax Appeals Hearing

As Swipe, Inc., 220410267

Panel Lead:

Joshua Aldrich

Panel Members:

Teresa Stanley

Keith Long

Appearing for Taxpayer:

Brian Spiers, Representative

Laura Weiss, Representative

Appearing for Department of
Tax and Fee Administration:

Randy Suazo, Hearing Representative

Christopher Brooks, Tax Counsel

Jason Parker, Hearing Representative

Issue: Whether appellant has shown that adjustments are warranted to the audited taxable measure.



1:00 p.m. Session

Franchise and Income Tax Appeals Hearing

T. Kalili, 20116888

Panel Lead:

Ovsep Akopchikyan

Panel Members:

Richard Tay

Kenny Gast

Appearing for Taxpayer:

T. Kalili, Taxpayer

Robert Young, Attorney

Thomas Carter, Representative

Appearing for Franchise Tax Board:

Joel Smith, Tax Counsel

Bradley Coutinho, Tax Counsel

Issues: Whether OTA has jurisdiction to decide whether appellant is entitled to a refund of restitution payments made for the 2007 through 2009 tax years pursuant to a criminal plea agreement, and, whether appellant's claims for refund for the 2010 and 2011 tax years are barred by the statute of limitations.

The following cases were removed from this agenda:

The Van Nuys Group, LLC, 21088501

Taxpayer waived hearing.

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.