



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Wednesday, July 19, 2023, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 07/14/23, 4:26 p.m.)

Franchise and Income Tax Appeals Hearings

C. Kevie, 221011734

Panel Lead: Teresa Stanley
Appearing for Taxpayer: C. Kevie, Taxpayer
Appearing for Franchise Tax Board: David Muradyan, Tax Counsel
Nancy Parker, Tax Counsel

Issue: Whether appellant's 2017 claim for refund is barred by the statute of limitations.

~~AllianceAPI Corporation, 220911396, 221011661~~

~~Panel Lead: Ovsep Akopchikyan
Appearing for Taxpayer: Sumit Dhoopar, Representative
Appearing for Franchise Tax Board: Hanna Cho, Tax Counsel
Cynthia Kent, Tax Counsel~~

~~Issues: Whether appellant has established reasonable cause to abate the late payment penalty for the 2019 and 2020 tax years; and, whether appellant has established a basis to abate the estimated tax penalty for the 2020 tax year.~~

FMI Corporation, 220510490

Panel Lead: Sara Hosey
Panel Members: Kenny Gast
Lauren Katagihara
Appearing for Taxpayer: Rick Najjar, Representative
Jack Small, Representative
Appearing for Franchise Tax Board: Christopher Cook, Tax Counsel
Eric Yadao, Tax Counsel

Issue: Whether appellant has established reasonable cause to abate the delinquent penalties and late filing penalties imposed on its tax years 2014 through 2018.



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1:00 p.m. Session

L. Thorson and J. Thorson, 22039970

Panel Lead:

Keith Long

Panel Members:

Lauren Katagihara

Ovsep Akopchikyan

Appearing for Taxpayer:

Cearra Clark, Representative

Appearing for Franchise Tax Board:

Eric Brown, Tax Counsel

Eric Yadao, Tax Counsel

Issues: Whether appellants have established that the late payment penalty should be abated; whether appellants have established that the estimated tax penalty should be abated; and, whether appellants have established that interest for the period July 13, 2021, through October 15, 2021, should be abated.

E. Boyd, 21078285

Panel Lead:

Tommy Leung

Panel Members:

Kenny Gast

Veronica Long

Appearing for Taxpayer:

Christopher Debbini, Representative

Appearing for Franchise Tax Board:

Nathan Hall, Tax Counsel

Peter Kwok, Tax Counsel

Issues: Whether appellant used a portion of his rental property (a four-plex) as his principal residence, and if so, whether he is entitled to any gain exclusion pursuant to Internal Revenue Code (IRC) section 121 upon the disposition of this property; if appellant is entitled to a partial IRC section 121 exclusion, how much of the boot from the IRC section 1031 exchange of the four-plex property must be recognized as income; whether appellant is entitled to an additional basis increase for capital improvements to the four-plex; and, whether appellant is entitled to a loss deduction for landscape improvements and excavation expenses for his Murray property.

The following cases were removed from this agenda:

J. Wu, 21129284

FTB requested this case be deferred.

E. Hernandez (Gomez), 21088374

Taxpayer requested a postponement.

O. Sofer, 22029676

Taxpayer waived hearing.

E. Boyd, 21078285

Taxpayer and FTB requested this case be deferred.

AllianceAPI Corporation, 220911396
& 221011661

During OTA review the FTB conceded the entire amount at issue.



State of California Office of Tax Appeals

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.