



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Thursday, July 20, 2023, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 07/10/23, 3:11 p.m.)

**Franchise and Income Tax Appeals Hearings**

L. Rios and L. Rios, 220911299

Panel Lead: Ovsep Akopchikyan  
Appearing for Taxpayer: L. Rios, Taxpayer  
Appearing for Franchise Tax Board: Brian Werking, Tax Counsel  
Issue: Whether appellants' claim for refund for the 2017 tax year is barred by the statute of limitations.

J. Parker, 220510399

Panel Lead: Andrea Long  
Appearing for Taxpayer: Daniel Forgy, Representative  
Appearing for Franchise Tax Board: Josh Ricafort, Tax Counsel  
Eric Yadao, Tax Counsel  
Issues: Whether appellant has established reasonable cause to abate the late payment penalty and whether appellant has established a basis to abate the estimated tax penalty.

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

K. Kelley, 230112270

Panel Lead: Eddy Lam  
Appearing for Taxpayer: K. Kelley, Taxpayer  
Appearing for Franchise Tax Board: Topher Tuttle, Tax Counsel  
Issue: Whether appellant has demonstrated error in FTB's proposed assessment for the 2017 tax year, which is based on federal determination.



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K. Tse and P. Johnston, 220811212

Panel Lead:

Asaf Kletter

Appearing for Taxpayer:

Zachary Estela, Representative

Appearing for Franchise Tax Board:

Brian Werking, Tax Counsel

Issue: Whether appellants have shown reasonable cause for the late filing of their 2020 tax return.

L. Grady, 220811018

Panel Lead:

Eddy Lam

Appearing for Taxpayer:

L. Grady, Taxpayer

Appearing for Franchise Tax Board:

Josh Ricafort, Tax Counsel

Eric Yadao, Tax Counsel

~~Issue: Whether the statute of limitations bars appellant's claims for a refund or credit for the 2015 and 2016 tax years.~~

The following cases were removed from this agenda:

C. Bercun and B. Siegel, 230112294

Taxpayer requested postponement.

M. Ramirez, 220510294

Taxpayer waived hearing.

Compnova LLC, 22039832

Taxpayer and FTB requested postponement.

L. Grady, 220811018

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](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.