



State of California
Office of Tax Appeals

Agenda

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

(Agenda updated as of 07/20/23, 9:02 a.m.)

Franchise and Income Tax Appeals Hearings

~~T. Blam and E. Moritz, 21088437~~

Panel Lead: _____ Andrea Long
Appearing for Taxpayer: _____ John Ly, Representative
Appearing for Franchise Tax Board: _____ David Muradyan, Tax Counsel
_____ Nancy Parker, Tax Counsel

~~Issue: Whether appellants have established reasonable cause for failing to timely file their 2016 return.~~

~~Shirley V. Bartlett Administrative Trust, 220510350~~

Panel Lead: _____ Veronica Long
Panel Members: _____ Joshua Lambert
_____ Mike Le
Appearing for Taxpayer: _____ Eileen Sheridan, Representative
Appearing for Franchise Tax Board: _____ Jason Riley, Tax Counsel
_____ Nathan Hall, Tax Counsel

~~Issues: Whether appellant has established error in FTB's denial of a California research credit for the taxable year ending on May 31, 2016; and, whether appellant has shown that its taxable income for the taxable year ending on May 31, 2016, should be reduced by \$12,360.~~

1:00 p.m. Session

~~W. Redden and S. Redden, 220410238~~

Panel Lead: _____ Michael Geary
Appearing for Taxpayer: _____ Asia Smith, Representative
_____ Pamela Lorenz, Representative
Appearing for Franchise Tax Board: _____ Vivian Ho, Tax Counsel
_____ Maria Brosterhous, Tax Counsel

~~Issue: Are appellants entitled to abatement of the estimated tax penalty imposed for the 2019 tax year?~~



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The following cases were removed from this agenda:

K. Chapman and S. King, 221111881	Taxpayers requested a postponement.
J. Cano, 220710841	Taxpayer withdrew appeal.
Shirley V. Bartlett Administrative Trust, 220510350	Taxpayer withdrew appeal.
T. Blam and E. Moritz, 21088437	During OTA review the FTB conceded the entire amount at issue.

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.