



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Tuesday, August 8, 2023, 9:30 a.m.  
12900 Park Plaza Dr.  
Suite 300  
Cerritos, CA 90703

(Agenda updated as of 07/27/23, 12:55 p.m.)

**Franchise and Income Tax Appeals Hearings**

S & I Construction, Inc., 18093713

Panel Lead:

Richard Tay

Panel Members:

Ovsep Akopchikyan

Asaf Kletter

Appearing for Taxpayer:

Erez Solomon, Representative

Appearing for Franchise Tax Board:

D'Arcy Dewey, Tax Counsel

Adam Susz, Tax Counsel

Issue: Whether appellant has shown FTB erred in its denial of business expense deductions from subcontractor expenses for the 2010 tax year.

**1:00 p.m. session**

S. Lamb, 221212007

Panel:

Richard Tay

Appearing for Taxpayer:

S. Lamb

Appearing for Franchise Tax Board:

Sarah Fassett, Tax Counsel

Jackie Zumaeta, Tax Counsel

Issue: Whether appellant has shown that her claims for refund are not barred by the statute of limitations for the 2013 and 2014 tax years.



## State of California Office of Tax Appeals

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The following cases were removed from this agenda:

W. Kelly and C. Kelly, 220410216  
Fog Cutter Capital Group, Inc.

Taxpayers did not respond to the hearing notice  
FTB requested a postponement.

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.