



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Wednesday, August 16, 2023, 1:00 p.m.
Virtual Hearings

(Agenda updated as of 07/31/23, 3:29 p.m.)

Franchise and Income Tax Appeals Hearings

Compnova, LLC, 22039832

Panel Lead:

Eddy Lam

Appearing for Taxpayer:

Iram Rizvi, Representative

"Nick" Naga Setty Punyamurthy, Representative

Appearing for Franchise Tax Board:

Brian Werking, Tax Counsel

Nancy Parker, Tax Counsel

Issues: Whether appellant has established reasonable cause for the abatement of late filing penalties imposed under R&TC sections 19131 and 19172 for the 2019 tax year; whether appellant has established reasonable cause for the abatement of late payment of tax penalties imposed under R&TC section 19132 for the 2015 through 2019 tax years; and, whether appellant has established a legal basis to abate the underpayment of limited liability company (LLC) fee penalties imposed under R&TC section 17942(d)(2) for the 2016 through 2019 tax years.

The following cases were removed from this agenda:

A. Medina and N. Medina, 220710869

Taxpayer requested a postponement.

J. Ro, 21067916

Taxpayer requested a postponement.

Gatewood Corporation, 19105425

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.