



Agenda

Office of Tax Appeals Hearings
Friday, August 18, 2023, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 08/16/23, 1:38 p.m.)

Franchise and Income Tax Appeals Hearings

N. McCoy, 220811153

Panel Lead:

Eddy Lam

Appearing for Taxpayer:

N. McCoy, Taxpayer

Appearing for Franchise Tax Board:

Noel Garcia-Rosenblum, Tax Counsel

Bradley Coutinho, Tax Counsel

Issue: Whether appellant's claim for a refund is barred by the statute of limitations for the 2015 tax year.

H. Lee and C. Liao, 220710952

Panel Lead:

Mike Le

Appearing for Taxpayer:

H. Lee, Taxpayer

Appearing for Franchise Tax Board:

Paige Chang, Tax Counsel

Cynthia Kent, Tax Counsel

Issues: Whether appellants have established that their failure to timely pay was due to reasonable cause for the 2020 tax year; and, whether appellants have established a basis for the abatement of the underpayment of estimated tax penalty.

1:00 p.m. Session

R. Nazarenko and N. Nazarenko, 230212600

Panel Lead:

Tommy Leung

Appearing for Taxpayer:

R. Nazarenko, Taxpayer

Appearing for Franchise Tax Board:

Josh Ricafort, Tax Counsel

Eric Yadao, Tax Counsel

Issue: Whether interest should be abated.



State of California Office of Tax Appeals

The following cases were removed from this agenda:

N. Williams and L. Williams, 22029642	Taxpayer requested this case be deferred.
K. Dudley, 19024346	Taxpayer withdrew appeal.
J. James, 22019553	Taxpayer requested this case be postponed.

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.