



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, September 19, 2023, 9:30 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 09/15/23, 11:56 a.m.)

Franchise and Income Tax Appeals Hearings

S. Dhawan and A. Dhawan, 21017112

Panel Lead: Joshua Lambert

Panel Members: Andrea Long

Tommy Leung

Appearing for Taxpayer: S. Dhawan, Taxpayer

Appearing for Franchise Tax Board: Pamela Bertani, Tax Counsel

Jason Riley, Tax Counsel

Issue: Whether the stock options and restricted stock units are ordinary income or capital gain income.

1:00 p.m. Session

KX Systems, Inc., 21098580

Panel Lead: Ovsep Akopchikyan

Panel Members: Mike Le

Tommy Leung

Appearing for Taxpayer: Jenica Wilkins, Representative

Randy Ferris, Representative

Carl Joseph, Representative

Appearing for Franchise Tax Board: Grace Powers, Tax Counsel

Delinda Tamagni, Tax Counsel

Issue: Whether appellant's sale of 1010Data, Inc. stock in 2015 generated business income.



State of California Office of Tax Appeals

The following cases were removed from this agenda:

Golden Bear & Legacy, LLC 22019439

Taxpayer requested a postponement.

Nazir Group, 21057819

Taxpayer did not respond to the hearing notice.

KX Systems, Inc., 21098580

Taxpayer 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 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.