



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Wednesday, September 20, 2023, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 09/08/23, 3:32 p.m.)

**Franchise and Income Tax Appeals Hearings**

F. Venegas, 220810986

Panel Lead: Veronica Long  
Appearing for Taxpayer: F. Venegas, Taxpayer  
Appearing for Franchise Tax Board: Joel Smith, Tax Counsel

Issues: Whether appellant has established that he did not have a filing requirement for the 2019 tax year and whether appellant has demonstrated reasonable cause to abate the late filing penalty.

T. Abramson and A. Abramson, 21067893, 21119139

D. Teiger and S. Weintraub-Teiger, 21118984

Panel Lead: Veronica Long  
Panel Members: Ovsep Akopchikyan  
Joshua Lambert  
Appearing for Taxpayer: Kreig Mitchell, Attorney  
T. Abramson, Taxpayer  
Appearing for Franchise Tax Board: Nathan Hall, Tax Counsel  
Jason Riley, Tax Counsel

Issue: Whether appellants have demonstrated that Abramson Teiger Architects, LLP, is entitled to research and development tax credits for the tax years 2013 through 2017.



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**1:00 p.m. Session**

S. Mather and N. Mather, 18093787

Panel Lead:

Kenny Gast

Panel Members:

Ovsep Akopchikyan

Cheryl Akin

Appearing for Taxpayer:

Jon Sperring, Representative

Derrick Brannan, Representative

Michael Zargari, Representative

Diana Martinez, Representative

Appearing for Franchise Tax Board:

Desiree Macedo, Tax Counsel

Nathan Hall, Tax Counsel

Issue: Whether appellants are entitled to an Other State Tax Credit for amounts paid for the New York City Unincorporated Business Tax and the Metropolitan Commuter Transportation Mobility Tax.

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.